G. R. S. 58]

*Previous references.*
S.R. 4 of 1893
5
R.F. 166 of 92.
S.R. 214 of 1897.
*Later references.*

SR File No. 9 of 01

1901-02
(Sep. Rev.)

Serial Nos. 1-10.

SR 214/02
Ex 85-23 21-4

# GENERAL AND REVENUE SECRETARIAT.

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*Serial Nos.* 1—80

Major Part B for December 02.

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SUBJECT.

Claims to the toddy Revenue of the Inams of Sappankere, Chikkerahalli Tipparaddi and Chicknahalli villages.

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i.

To. Excise Commissioner / Comptroller and all Dy Commissioners } No 2074-83 / RF 166-92 D) 2-8-01.

Issues rules for the settlement of the claims of holders of alienated villages to Revenue from toddy for 1892-93.

2. From. Excise Commissioner. Mysore. No 732/207 D) 31-1-02

Submits copy of Communication from the Commissioner Chitaldrug, Reporting the results of enquiry regarding the toddy Revenue of the

GPB—5,000—22-10-10

Excise Commr no 4/32/207
& 21st January 02

To

Sir, I have

967

In the enquiry held into the claims of the Inamdars to Toddy revenue of the villages of Chickenahalli, Sajjanakere, Chikenahalli and Hiresaneshalli of the Chitaldroog Distt, in accordance with the instructions issued in Govt Proc. no 2074-83 R1166-92 & 2nd August 1901, the Deputy Commr, Chitaldroog, holds that none of these villages is entitled to Excise Revenue from Toddy and the Excise Commr concurs in that finding.

The Excise Commr also reports that no amount is due to the Inamdars

under any of the
systems viz farming
and Inc. tax systems
of Lodge revenue -

Submitted to Secty

Ld
21/2/02

Does this require final
orders by Govt or is the
Dy or Exc. Cr empowered
to pass orders?

22/2

Submitted.
Government have to
pass final orders -
Deputy Comrs are to
submit their reports
of enquiry to the Q. Comr
who is to submit the
same to Govt with
his own opinion thereon.
for final orders ~~of Govt~~ (vide the
~~report~~ portion of the order of 2/8/01 marked
~~the~~ with blue pencil)
22/2/02

Unless there
As the investigation
has not apparently

prosecuted but claim seriously, the Sec. Cl's letter may be formally "recorded". In future cases, especially where there is dispute, would it not be better to issue notices to the Parties before ~~issuing~~ passing final orders?

Submitted to the 2nd Councillor with a draft

26/2/1902

Read
26.2.02

If in any case ~~the~~ Govt. ~~should~~ intervene a Board requiring clearing up, the Parties concerned may be given an opportunity of being heard by the Member in charge before final orders allowing or disallowing

4

x claim either wholly or
in part are rejected.
But I do not think
that it will be laid down
as an invariable rule
of practice to be observed
in every case. If
the Dewan abstains,
a note of this may
be made in the office
for future guidance.

In the present cases before me,
the Present Dy Comr
did not hold an
enquiry. I decide for
the simple reason
that none such was
either necessary or
could serve any
useful purpose, the
enquiry held in 1894
having been sufficiently
exhaustive. As Dy Comr
I have already found
that none of these 4 Khamdars
has any claim to any
of the several items
of holdy resumed. The
Present Dy Comr is
of the same opinion & the
Circle Comr concurs
with him. No notice
to the Khamdars concerned

decree called for
the case being
exceedingly simple
& there being no room
for doubt of any
kind - I would
rather not have
set in judgment
upon my own
finding recorded
in another capacity
& overruled by the
Decree. Please
map an order dismi-
-ssing as follows

Gen. concurs
with the Dy Comm &
the Recr Comm in
holding that the
Defendant has not-
substantiated his
claim to any of
the items of Charge
in reconvention. The claim
is accordingly dis-
-allowed. This Decr
-ision will be com-
-municated to the
Defendant"

No Order is necessary

e duly be represented by
separate order in
the above terms seem
desirable.

"Final order" have
to be stayed by Court
(Vide para 28 of
the Rules) after due consideration of the
formal "recording" by the Inquiry
order" does not seem authority, t
to me to be sufficient.

27/2/02

(4)

Excise Commissioner's letter No 4732/207 dated 31st January 1902.

.....

In the enquiry held into the claims of the Inamdars to Toddy Revenue of the villages of Chickenahalli, Sajjanakere, Chickerahall and Thippareddihalli of the Chital-droog District, in accordance with the instructions issued in Govt: Pro: No. 2074-83/R.F 166-92 dated 2nd August 1901, the Deputy Commissioner, Chitaldroog holds that none of these villages is entitled to Excise Revenue from Toddy and the Excise Comr. concurs in that finding.

The Excise Commissioner also reports that no account is due to the Inamdars under any of the systems, viz Farming and Tree-tax systems of Toddy Revenue.

Submitted to Secretary.

"Intld" L.A.

21.2.02.

Does this require final orders by the Government or is the Deputy or Excise Comr. empowered to pass orders ?

"Intld". H.V.N.

22.2.02.

Submitted.

Government have to pass final orders. Deputy Comrs are to submit their reports of enquiry to the Excise Commissioner who is

is to submit the same to Govt. with his own opinion thereon for final orders of Government (vide the portion of the order of 2.8.01 marked with blue pencil).

.....

As the Inamdar has not apparently prosecuted his claim seriously, the Excise Comr's letter may be formally "recorded". In future cases, especially where there is dispute, would it not be better to issue notices to the Parties before passing final orders ?

Submitted to the 2nd Councillor with a draft.

"Intld". H.V.N.

26.2.1902.

If in any case Government should entertain a doubt requiring clearing up, the parties concerned may be given an opportunity of being heard by the Member in Charge before final orders allowing or disallowing a claim either wholly or in part, are passed. But I do not think that this need be laid down as an invariable rule of practice to be observed in every case. If the Dewan approves, a note of this may be made in the office for future guidance.

In the four cases before me, the present Dy Comr did not ~~appare~~

apparently hold an enquiry de novo for the simple reason that none such was either necessary or could serve any useful purpose, the enquiry held in 1894 having been sufficiently exhaustive. As Dy. Comr I have already found that none of these four Inamdars has any claim to any of the several items of Toddy Revenue. The present Dy. Comr is of the same opinion and the Excise Commissioner concurs with him. No notice to the Inamdars seems called for, the cases being extremely simple and there being no room for doubt of any kind. I would rather not however sit in judgment upon my own finding recorded in another capacity. If approved by the Dewan, please pass an order somewhat as follows;

"Government concur with the Dy. Comr and the Excise Comr in holding that the Inamdar has not substantiated his claim to any of the items of toddy Revenue. The claim is accordingly disallowed. This decision will be communicated to the Inamdar."

Though there is before us a single reference, 4 separate orders in the above terms seem desirable.

"Final orders" have to be passed by Government (vide para

para 28 of the Rules) after due consideration of the opinion expressed by the enquiry holding authority, and a formal "recording order" does not seem to me to be sufficient.

"Signed". C.Sreenivasiengar.

27.2.02.

C.S.K.

The orders will be separately passed after approval by the Dewan. This is submitted.

28/2/902

Recd 1/3/02

3583

3830

Orders as proposed in Nos four cases may be passed - In any cases which in our discretion we think we may order a notice but such cases may be rare - cases in which there may be much difference of opinion - we think should be left to us.

In all cases of con-currence the usual orders may be passed

1.3.02

D.A.

1/3

Sent to the A/T with draft 1/3/02

1) Draft paper.
2) Please give
3) Cases including decisions
difference of opinion must
of course go to the Secretary

7/3/02

7/3

(5)

Not for Publication.

# Settlement of the Claims of Inamdars to Toddy Revenue.

Letter from the Officiating Commissioner of the Ashtagram Division, to the Officiating Secretary to the Chief Commissioner of Mysore, General Department, No. 6—R. 2, dated Mysore, 7th April 1873, with enclosures :—

Order No. 3697—Rev. 30, dated Bangalore, 8th October 1873.

The foregoing correspondence relates to the resumption of the Sayer and Abkari revenue in kayamgutta villages. The Chief Commissioner has carefully considered the subject in connection with inam as well as kayamgutta villages and is decidedly of opinion that in both the system of collecting the revenue by Government Agency, and paying the residue to the holders after deducting a proportionate share of the cost of collection should be continued in preference to deducting the amount of compensation from the gutta or jodi. The Chief Commissioner therefore resolves, upon authorizing District Officers to assume the management of the collections of Sayer and Abkari revenue in inam and kayamgutta villages in which the collections have hitherto been made by the holders, and lays down the following directions for guidance.

2. In the case of guttadars or jodidars who are expressly authorized in their sannads to levy Sayer and Abkari where these, as well as estate's receipts were included in the assets upon which gutta or jodi was fixed, the payment of the amount realised minus the cost of collection should be continued as long as the said dues are collected by Government (on which point a certificate should be furnished to each such guttadar or jodidar.)

3. Where a guttadar or jodidar collects this revenue unauthorizedly, that is to say, without the authority referred in the preceding para, it should ordinarily be unconditionally resumed and the collection put a stop to. An exception to this rule may be allowed in cases in which a guttadar or jodidar notwithstanding the absence of any authority has enjoyed the collections under these heads ever since the abolition of izara or farming system in 1846. In such cases the payments should have currency of only a limited period which should ordinarily be the life of the present recipient. In exceptional cases, *i. e.*, where the dues have been enjoyed for upwards of 30 years, Colonel Meade is pleased to authorize the payment of half the receipts to the 2nd life also. The head member of the family or the registered holder in such cases will be considered as the present recipient for purposes of settlement under these terms. Where an inam village has been alienated to a community, the usual share of the collections will continue to be enjoyed by it for 20 years and half for 10 years more. But no claims should under any circumstances be admitted where the claimant is not in the enjoyment of the dues or compensation in lieu of them at the period of settlement.

4. Claims to compensation for the loss of the privilege of distilling arrack, which were allowed to lie dormant in 1866 when the Sadar Distillery system was introduced, cannot now be revived and where the guttadar or jodidar has been hitherto paid a fixed sum on this account no increase of this sum should be permitted, any increased receipts resulting from improved management being duly carried to the credit of Government.

5. No compensation is necessary under existing orders for resuming the privilege of vending toddy from trees situated in private villages, as their holders are at perfect liberty to lease them out to the Government contractor or utilize them in any way except by vending liquor without a license from Government. The practice reported to obtain in the Atchamanahalli kayamgutta village

in the Chitaldrug district, under which the guttadar levies fees from a certain
dividual in consideration of permission given to the latter to keep a shop for
vend of liquor from Her Majesty's Territories, is in direct contravention of
Abkari Rules and steps will at once be taken for its prohibition.

6. The orders conveyed above do not affect the right which may hereafter be exercised by Government of resuming the receipts from Sayer in inam and kayamgutta villages, should the Sayer revenue be in part or in whole abolished at any future time.

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## LOCAL CESS ON TODDY CONTRACT OF INAM VILLAGES IS PAYABLE TO GOVERNMENT.

Order No. 2435—Rev. 21, dated Bangalore, 19th June 1875.

The Commissioner asks for instructions on the three following points arising out of claims put forward by holders of inam villages against the toddy contractor for the Mysore district :—

*1st*, Whether the toddy contractor is liable to pay local cess to inamdars on the contract amount of toddy in their villages.

*2nd*, Whether the inamdars' claim to the prime cost of one anna and two pies per pot of 24 seers of toddy, when the liquor is removed for sale beyond the limit of their inams, is admissible, and—

*3rd*, Whether in determining the payment to be made by the contractor to the inamdars, the amount given to the latter by the former contractor should form the basis of computation.

2. On the 1st point, the Officiating Chief Commissioner observes that the claim to payment of local cess from the contractor is now made by the inamdars for the first time. It may in some cases happen that the revenue from toddy has been treated as assets in fixing the beriz or recorded value of inam villages, but in the large majority of cases, little or no revenue was probably derived from this source, and there are instances of inam villages which have no date groves, claiming and obtaining a share of the toddy contract. Moreover, the concession made to inamdars in guaranteeing to them under the terms of the contract between the Government and the toddy contractor a share in the profits of that contract, is a sufficiently liberal one, to remove grounds for any additional claim upon the contractor. The Officiating Chief Commissioner concurs in the opinion of the Commissioner that the cess leviable on the inamdar's rent from this source should be paid direct to the Government by the contractor on account of the inamdars, and be deducted by him from the amount of rent which he pays to them.

3. With regard to the 2nd point, the Officiating Chief Commissioner coincides in Major Hay's opinion that after the inamdar has consented to receive payment in a fixed sum from the toddy contractor, the latter must be at liberty to dispose of the toddy as he pleases. It is probable that there are cases in which an inamdar may object to see his date groves overworked in order to meet the wants of other localities. In such cases the inamdar will be free to decline to lease his trees to the contractor or even to withdraw the present lease on condition that six months' notice be given prior to the expiry of any official year during the currency of the toddy contract unless his agreement with the contractor prevents such a course.

4. The question raised on the 3rd point involves no difficulty, but to obviate some misunderstanding which seems to exist, the Officiating Chief Commissioner desires that the proportionate increase payable to the inamdars should be computed with reference to the arrangements entered into with the inamdars during the contract which terminated on 31st October 1868.

No. 4533—190, dated 30th August 1881.

READ.—Docket No. 337 of the 16th August 1881, from the Deputy Commissioner of Bangalore.

ORDER THEREON.—Pending the disposal of the question of resuming the rights of inamdars to Abkari revenue now under consideration, the inamdars cannot be summarily deprived of the rights of which they have been hitherto in enjoyment.

The proposal of the Deputy Commissioner that in case of the contractor not being able to make his own arrangements with the Inamdars, he should pay to them the average receipts derived by them under this head during the last five years, seems fair, and the Deputy Commissioner is authorized to make a settlement accordingly. It will of course be necessary to guard against admitting exaggerated accounts of such receipts.

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Extract from Govt. Progs. No. 301-8-8, dated Bangalore, 17th April 1882.

ORDER.—The holders of inam and kayamgutta villages cannot in any case be permitted to draw and sell toddy to the injury of the Government monopoly. They must sell their toddy to the Government contractor, and Condition V of the Toddy Advertisement gives the Deputy Commissioner the necessary authority to fix a reasonable rent to be paid by the contractor to the inamdars for the use of their toddy. If the inamdars are not satisfied with it, they can use their toddy for the manufacture of jaggory or otherwise use the trees, but they cannot be permitted to sell toddy to any one other than the Government contractor.

* * * *

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Camp No. 1449—59, dated Mysore, 17th November 1885.

ORDER.—Raiyats in inam villages are entitled to be treated in the same way as raiyats in Government villages. In surveyed taluks, the toddy contractor is not entitled to draw toddy from trees situated in occupied lands without the occupant's permission, whether the land is situated in an inam or Government village. The contractor is, however, not expected to pay a rent to an occupant in an inam village for drawing toddy from trees on his inam land, and at the same time to make to the inamdar the usual payment on account of toddy revenue. The inamdar must settle with his own raiyats for the contractor drawing toddy from trees on the lands of such raiyats, and failing such settlement, the contractor shall be entitled to deduct any payments he is obliged to make to such raiyats from the toddy revenue payable to the inamdar.

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Extract from General Notification, dated the 4th January 1887.

Tenders are hereby invited for the exclusive privilege of selling toddy during a period of three years from 1st April 1887 to 31st March 1890 within the undermentioned taluks of the Mysore district, *viz.*—

* * * * *

CONDITIONS.

* * * * *

V. No interference shall be made by the lessee with the rights, as already ascertained and defined, of the holders of jodi, sarvamanyam and kayamgutta villages, who are authorized by sunnad, &c., to exercise such rights within the limits of their villages. Disputes regarding such rights and the amount of compensation due to inamdars as toddy revenue will be decided by the Deputy Commissioner, and the lessee shall be bound by such decision, which will be subject, however, to the confirmation or otherwise, on appeal, of the Dewan. The amount, if any, awarded by such decision of the Deputy Commissioner or of the

Dewan on appeal, shall be recoverable from the contractors in accordance with the rules for the time being in force for the recovery of arrears of land revenue.

* * * * *

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Camp No. 1969—78, dated 2nd December 1887.

READ THE FOLLOWING PAPERS:—Letters from the Deputy Commissioner of the Mysore District, Nos. 214, 235 and 339, dated 27th June, 4th July and 13th August 1887, respectively.

ORDER THEREON.—Holders of certain whole inam villages enjoy by their sannads a right to the toddy or "Shendi" revenue, and the manner in which this right is to be enforced as against the Government toddy contractors is laid down in Proceedings No. 4533—190, dated 30th August 1881, and in para V of the conditions attached to the advertisement dated 4th January 1887, calling for tenders for the toddy contract. In the letters above read, the Deputy Commissioner of Mysore enquires whether inamdars from whose villages the Government toddy contractor has drawn no toddy are entitled to any payment on account of the toddy revenue.

2. The toddy revenue consists of two distinct items, namely:—(1) an excise duty and (2) a rent for toddy trees. The excise duty is paid for the privilege of *selling* toddy which is an excisable article under a special law. The rent is in the nature of a payment to the land-lord as the price of the produce of the trees standing on his land. It is not possible to recognise that any inamdar has any right to the excise duty unless it can be shown that the same is vested in him by the express terms of the sannad or other document issued by competent authority. But every inamdar is entitled to a rent for the use by the Government contractor of the toddy trees in his land without reference to his right to toddy revenue under his sannad.

3. The Government contractor is, however, at fully liberty either to draw, or not to draw, toddy from trees in any inam village which enjoys the toddy revenue, but when for any reason he uses no trees in the village, the annual payment he is bound to make to the inamdar must in common justice be reduced by an amount representing the price of the produce of the trees.

4. The inamdar on the other hand is at liberty (when the contractor does not want the use of the trees) to manufacture molasses out of toddy, the produce of his trees. (*Vide* Section 21 of the Excise Act, 1881).

5. It may often be difficult to ascertain how much of the payment usually received by an inamdar entitled to toddy revenue would represent duty and how much rent. In the case of an inamdar who cuts and removes the toddy trees in his village, the usual payment to him on account of toddy revenue should be reduced at the discretion of the Deputy Commissioner.

6. It is only necessary to add that no inamdar entitled to the toddy revenue under sannad would have a right to a payment on account of duty unless the Government contractor sells toddy within the limits of his village. It is not possible to dispense with this limitation, for the Government contractor must have full liberty to decide where he would establish shops for sale. The recognition of an inamdar's right to revenue under an excise law is an exceptional arrangement which exists nowhere elsein India. But the right has long been enjoyed in this Province, and His Highness' Government are of opinion that it should be continued. The excise law, it is true, allows of licenses for sale being granted to others than the Government contractor (see Sections 13 and 16, Excise Act); but this power is given not so as to enable private individuals to collect and themselves to enjoy an excise revenue. The legislature apparently had no such case under contemplation, and the grant of licenses to others than the Government contractor is provided merely as an additional means of recovering for Government the excise duty. Under such circumstances, no inamdar can be allowed to manage the toddy revenue of his village, though, as already stated, the Government through its contractor will continue to

make to him an annual payment on account of such revenue. At present such payments are very irregularly made by the Government contractor, and the inamdars are in consequence subjected to great hardship, and it is therefore necessary to remedy this evil by prescribing a few simple rules on the subject.

7. The following rules on the subject are accordingly proposed to be issued for general guidance, but before issuing them, the Deputy Commissioners will be requested to submit their opinions as to whether they are suitable for the requirements of their districts, and whether they would propose any modification of these rules :—

*Proposed Rules.*

I. "No Inamdar shall have the right to the toddy revenue of his village, unless such right be expressly conceded to him by sannad or other document granted by competent authority and duly registered on the Government records. But an inamdar who is proved as above to be entitled to such right (hereafter called "inamdar entitled to toddy revenue") shall receive an annual payment from the Government toddy contractor, subject to the conditions prescribed in the following sections."

II. "An inamdar entitled to the toddy revenue shall not, upon any pretence whatsoever prevent the Government toddy contractor from selling toddy within the limits of his inam village, nor shall he, unless he resigns his right to the toddy revenue, interfere with the free use of toddy trees in his inam village by the Government toddy contractor."

III. "An inamdar entitled to the toddy revenue shall have no claim for any payment from the Government toddy contractor unless the latter sells toddy within the limits of the inam village."

IV. "The amount payable by the Government contractor to an inamdar entitled to toddy revenue shall be regulated by custom. In the case of dispute between the inamdar and the Government toddy contractor, the Deputy Commissioner of the district in which the inam village is situated shall, upon complaint from either party and after due enquiry, fix the amount payable by the Government contractor to the inamdar at the average of the income from the same source derived by the latter during the preceding 5 (or say 3) years, together with such addition or reduction as may appear reasonable with reference to increase or decrease of the current Government toddy revenue of the district or taluk, and also subject to such reduction on account of any toddy trees removed as may appear reasonable. The Government contractor and the inamdar shall be bound by such decision, which shall be subject to the confirmation or otherwise, on appeal, of the Dewan. The amount awarded by such decision of the Deputy Commissioner or of the Dewan on appeal together with interest and costs, if any, which may be awarded, shall be recoverable from the Government contractor in accordance with the rules for the time being in force for the recovery of arrears of land revenue."

V. "If the Government contractor does not wish to draw toddy from the trees of the inam village of an inamdar entitled to the toddy revenue, he shall give written notice of his intention to such inamdar before the 1st April of each year, a copy of such notice being submitted immediately to the Deputy Commissioner for registry in his office. If no such notice is given, the Government contractor is liable to make the full payment specified in section."

VI. "Where such notice has been given the inamdar shall be at liberty, during the year or years specified in the notice, to manufacture jaggory or molasses from toddy, the produce of trees in his inam village, under Section 21 of the Excise Act, 1881."

VII. "If, in pursuance of any notice given under the last preceding Section, the Government toddy contractor abstains from drawing toddy from trees of the inam village of an inamdar entitled to the toddy revenue, the payment to be made to such inamdar by the Government contractor under Section IV above, shall be reduced by an amount representing a fair rent for the trees not used by the Government contractor."

VIII. "If an inamdar entitled to the toddy revenue fells or otherwise destroys any toddy trees in his village, the annual payment to be made to him under Section IV above shall be permanently reduced by an amount which the Deputy Commissioner, upon enquiry, may consider reasonable."

IX. "There shall be maintained in the Deputy Commissioner's Office a register in the appended form showing the inamdar's rights to toddy revenue. In this register shall be recorded, from time to time, the amount of any payment as fixed under Section IV."

Register of Inamdar's Toddy rights.

| Taluk. | Name of Inam Village. | Name of Inamdar. | Date and other particulars of the grant under which the Toddy Revenue is conceded to the Inamdar. | Amount of annual payment due to Inamdar on account of Toddy Revenue. | Probable No. of mature Toddy trees from which Toddy is drawn. | Remarks including notes of decisions under Rule IV. |
|---|---|---|---|---|---|---|
| | | | | | | |

8. The Deputy Commissioners will be requested to proceed at once to compile a statement in the accompanying form, and to submit a copy of such statement with their reports. The statement should be compared with any existing registers or other documents forthcoming, as well as with the accounts of former Government toddy contractors, and where possible the signatures of the inamdar and the present Government toddy contractor should be obtained. If they disagree, the particulars of the disagreement shoud be noted in the column of remarks.

Statement showing Particulars of Rights of Inamdars to Toddy Revenue in the District of.....

| Talak. | Name of Inam Village. | Name of Inamdar. | Date and other particulars of the grant under which the Toddy Revenue is conceded to the Inamdar. | Amount of annual payment on account of Toddy Revenue actually made to the Inamdar for— | | | | | Probable number of mature Toddy trees from which Toddy is drawn. | The data upon which the figures in columns 5 to 9 are based. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1882—83. | 1883—84. | 1884—85. | 1885—86. | 1886—87. | | | |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |

Extract from Government Proceedings Camp No 323—33, dated Mysore, 24th September 1891, *re* Introduction of the Vend farm system of toddy revenue.

* * * * * *

4. The localities of the existing Toddy shops are well known. It is equally well kown, locally, what shops are supplied with Toddy drawn in each date grove. With accurate information on these points, the Deputy Commissioner will have no difficulty in defining the extent of each farm, an important first step, regarding which the following instructions are issued for general guidance:—

(A) Direct supply farms. (*Aiyn.*)

(1) Where a grove or group of groves, and the shops which are usually supplied by it are so situated, that the whole geographically is in one compact tract, the right of drawing Toddy from such grove or group of groves and selling the same in such shops, should be farmed separately. This is the ordinary rule; but when the number of shops supplied from a grove or group of groves is more than 6 or 10, the grove or group of groves should, with due regard to all local circumstances, be so divided that each division may fully supply the number of shops to be attached to it. The shop supplied as above and the grove or group of groves so supplying them, shall together form the ordinary Toddy farm which shall be designated "*direct supply (Aiyn) farm;*"

(2) Farms of the kind above described must be the most numerous, and they depend on no extraneous help as regards supply or consumption. But a few farms of other kinds will be necessary to meet the exceptional requirements of particular places, and they should be constituted as laid down in the following sub paragraphs;

(B) Direct supply farms aiding other farms. (*Aiyn kumki.*)

(3) When a grove or group of groves is capable of supplying or has usually supplied, shops other than those attached to it under the "direct supply" system, the farmer of such grove or group of groves, should undertake to give at a price not exceeding the maximum rate specified in his Mutchilika, the supply required for such other shops (which should be enumerated in his Mutchilika) in addition to supplying the particular shops attached directly to the grove or group of groves in question. Such a farm shall be called a "*direct and aiding (aiyn kumki) farm.*" Endeavour should be made to avoid wherever possible, such a dual arrangement as the above, by dividing the group of grove or groves in question in such a manner as to form out of it a "*direct supply farm,*" and a "*grove farm*" and assigning the latter for the service of a convenient "*shop farm;*"

(C) Shop farm.

(4) When a shop or shops situated in a compact tract depend for their supply upon grove situated at a distance, (whether or not in the same Taluk or District) such shop or shops should be farmed (without any groves attached to them) but upon the condition of the farmer buying his supply, either

(*a*) from specified *direct and aiding (aiyn kumki)* farmsor,

(*b*) from a specified grove or Vanam farm to be hereafter defined by paying such price as he may be able to arrange with the holder of the "*aiyn kumki*" or the "*Vanam*" farm, subject, however, to the maximum price named in the Mutchalika of the last named farm. A farm for shops only shall be called a "*Shop or Angadi farm*". The holder of every "*Shop farm*" should, wherever possible, be given a "*grove farm*" capable of supplying his shops, thereby making him independent of other farmers as far as possible.

(D) Grove farm.

(5) Where groves exist which are not required to be included in any "*aiyn*" or "*aiyn kumki*" farm, they should be separately farmed and such farms called "*grove (or Vanam) farms.*" The Toddy drawn under such farms shall not be sold to the public but may be sold to any "*Shop farms*" or used in very exceptional cases for the manufacture of jaggery under proper Government supervision. The number of persons holding "*grove farms*" without "*Shop farms*" in which the produce can be used should be as small as possible.

(6) The holders of farms other than "grove farms" should be at liberty to make arrangements with private and owners for drawing Toddy from trees on their lands, and to use such Toddy for sale in their farms.

(7) Endeavour will be made by Government to settle with Inamdars separately, and pending such settlement, the excise right of an Inamdar entitled to the Toddy Revenue should be farmed separately and not mixed up with Government farms. The above classification of farms afford the fullest scope for making such separation complete in every particular.

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Extract of paras 4 and 5 of Government Proceedings No. 1019-29—Cir. 4, dated 12th April 1892, issuing instructions for carrying out the scheme for the administration of toddy revenue under the vend farm system.

* * *

4. The result of the settlement now made for each District is given in the following statement :—

| | Inam Shops. | | | Inam Groves. | | |
|---|---|---|---|---|---|---|
| | Rs. | a. | p. | Rs. | a. | p. |
| Bangalore ... ... | 3,508 | 6 | 0 | 3,181 | 2 | 0 |
| Kolar ... ... | 5,628 | 1 | 0 | 2,699 | 4 | 6 |
| Tumkur ... ... | 6,630 | 8 | 6 | 1,322 | 4 | 6 |
| Hassan ... .. | 1,989 | 0 | 0 | 643 | 7 | 0 |
| Shimoga ... ... | 318 | 12 | 0 | 167 | 14 | 0 |
| Kadur ... ... | ..... | | | 76 | 8 | 0 |
| Chitaldrug ... ... | 1,429 | 1 | 0 | ..... | | |
| Mysore ... ... | 18,819 | 9 | 0 | 11,252 | 6 | 3 |
| Total ... | 38,323 | 5 | 6 | 19,352 | 14 | 3 |

The total revenue of Rs. 14,02,887-4-7 is inclusive of the Toddy Revenue of Inam villages, which amount to Rs. 33,323-5-6 for shops, and Rs. 19,352-14-3 for groves. Total Rs. 57,676-3-9. The net revenue to Government is thus Rs. 13,45,211-0-10.

5. The detailed settlement made under the new scheme led necessarily to the investigation of the value of the toddy revenue of Inam villages. The results which have been obtained will enable the Government to dispose, in the most satisfactory manner possible, of the claims of Inamdars entitled to the toddy revenue under their sannads, and in the meantime there will be adopted the system of indicating in the accounts the toddy revenue of Inamdars separate and distinct from the Government Revenue. The maximum amount which the Inamdars can possibly claim now is Rs. 57,676-3-9, as shown above but it is liable to be reduced upon an investigation of Inamdar's claims, some of which may have to be rejected as not supported by sannads or recognized long enjoyment. The Deputy Commissioners should now very carefully inquire into these claims and submit a full report in each case for the orders of Government.

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No. 9020-3—R. F. 223-92, dated Bangalore, 11th December 1892.

ORDER—In Case No. 3, the defendants Messrs. Davy, Muddappa and Co., were the Toddy Contractors of the Mysore district for 6 years from 1st April 1881 to 31st March 1887. They paid the Jahgirdar Rs. 34,961-4-2 as the Toddy Revenue of the Jahgir for the said period. The Jahgirdar claimed a balance of Rs. 16,324-2-0 and the Deputy Commissioner awarded Rs. 11,838-11-10. Both the Jahgirdar and the Contractors are dissatisfied with this decision of the Deputy Commissioner and appeal against it.

2. In the other case No. 4, Messrs. R. C. Muddappa and Co. were the Toddy Contractors of the Mysore District for three years from 1st April 1887 to 31st March 1890. They paid nothing to the Jahgirdar whose claim was at the rate of Rs. 809-12-6 per month for the 3 years. The Contractors offered to pay Rs. 250 a month and the Deputy Commissioner's award was for Rs. 757½ per

month. Both parties appeal against this award. It is convenient to consider both these cases together, as the main contentions in them on either side are identical.

3. The Contractors executed no contracts to the Jahgirdar for the period in question from 1st April 1881 to 31st March 1890. The Jahgirdar therefore based his claim upon a calculation of the increase due to him in proportion to the increase in the Government Toddy Revenue of the District, since Messrs. Taylor and Co.'s contract. Messrs. Taylor and Co., were the Contractors from 1st April 1870 to 31st March 1875 and they paid the Jahgirdar Rs. 502-11-8 a month, but the amount of the Government Toddy Revenue of the Mysore District during their contract is not ascertainable, because that contract was for the Ashtagram Division and included Ganja and Opium. The contracts of the Defendants were for the Mysore District only and for the single item of Toddy alone. The Defendants' main contention was that in the absence of specific contracts between them and the Jahgirdar, the latter could not claim more than a reasonable sum calculated upon actual realizations. They further repudiated their obligation to be bound by the rule of proportion on which the Jahgirdar had based his claim.

4. In order to decide whether the rule of proportion above referred to is binding upon the Toddy Contractors enjoying an Inamdar's Toddy rights, it is necessary to refer briefly to the previous orders on the subject.

5. By order of the late Chief Commissioner, dated 8th October 1873, the management of the Sayer and Abkari Revenues in Inam villages was formally ordered to be assumed by the Government and the Inamdars were promised payment of the net revenue realized. These orders were intended to cancel previous orders, which directed the reservation of Sayer and Abkari Revenue in Inam villages and the payment of compensation for such revenue, either by deduction of the average amount of such revenue from the quit-rent, if any, payable by the Inamdars, or by payment of the same to them in cash. The orders of 8th October 1873 did not introduce any practical change in the manner in which the Inamdar's Toddy rights used to be exercised for him by the Government, ever since the adoption of the contract system. Both before and after the issue of these orders, Toddy Revenue in Inam villages was being realized by the Government Contractor, a certain fixed sum being recognized as the amount of Toddy Revenue due to the Inamdar. This sum was originally fixed with reference to actual realizations when the Abkari was under direct Government management, and it was from time to time increased or decreased in the proportion of the increase or decrease of the Government Revenue, that is to say, of the amount the contractor paid to the Government. The Government Contractor has always paid the Inamdars their Toddy Revenue ascertained as above, and these payments have been made by him directly to them over and above the amount of the contract paid by him to the Government.

6. The arrangement above described has been definitely laid down in express terms by the orders of Government issued from time to time during the past 20 or 30 years and under it the Inamdar has always received his dues which were always regulated in proportion to the amount of the Government contract unless for any special reasons the Inamdar and Contractor were able to enter into any special terms as to payment between themselves.

7. In August 1881, the Government ruled that in cases of dispute between Inamdar and Contractor as to the amount payable to the former by the latter, the Deputy Commissioner should fix the same with reference to the average, receipts of the past five years.

8. The Toddy advertisements for the contracts from 1st April 1875 to 15th May 1879 and from 16th May 1879 to 31st March 1881 contained the following provision on this subject:—

"Lease of Toddy in Inam, &c., villages will be taken for the same period, "and on the same condition, as those of the Government contract at proportion-"ate rates."

This was rather loosely worded, but the meaning of it was quite clear to both Government and the Contractor, and the latter executed his bond in the same terms.

9. In subsequent Toddy advertisements, those from 1st April 1881 to 31st March 1884, and from 1st April 1884 to 31st March 1887, the *same existing* arrangement was expressed in somewhat different words with provision for decision by Deputy Commissioner in case of dispute. The words used were as follows:—

"No interference shall be made by the lessee with the rights as already "ascertained and defined of the holders of Jodi, Sarvamanyam, and Kayamgutta "villages, who are authorized by the sannad, &c., to exercise such rights within "the limits of their villages. Disputes regarding such rights will be decided by "the Deputy Commissioner of the District and the lessee shall be bound by such "decision, which shall be subject however to the confirmation or otherwise, on "appeal, of the Chief Commissioner."

10. In the Toddy advertisement for the period from 1st April 1887 to 31st March 1890, the same words have been used with additional express provision regarding disposal by "Deputy Commissioner of disputes regarding the amount of compensation due to Inamdars as Toddy Revenue." The orders of 1881 and subsequent years above referred to, in regard to disposal of disputes were not intended to abolish the rule of proportion, but merely provided a method for the disposal of disputes which might arise.

11. Under such circumstances, there can be no reasonable doubt as to the applicability, if feasible, of the rule of proportion to the cases now under consideration. But the real difficulty in these cases arises from the absence of sufficient material for the application of this rule. Admittedly the Jahgirdar has slept over his rights and omitted for many years to enforce the rule of proportion against the various contractors. He wishes now to go back to the period of Messrs. Taylor and Co.'s contract to ascertain what the Defendants have to pay him, and his accounts with the Contractors intermediate between Messrs. Taylor and Co. and the present Defendants are said to be still open and not finally settled. However all this may be, the Government cannot accept the arrangement made by the Jahgirdar with Messrs. Taylor and Co., as binding upon subsequent Toddy Contractors of the Mysore District, firstly because for reasons already stated, the amount of the Toddy Revenue of the Mysore District during that contract is not ascertainable, and secondly because the increase given to Inamdars by Messrs. Taylor and Co., was not itself arrived at by a strict calculation of the rule of proportion. Their predecessors, namely, Messrs. Arnachella Mudali, Vira Pille and Co., apparently paid no increase over Messrs. Edwards and Co.'s figures and Messrs. Brown, Ruchmal and Co, who succeeded Messrs. Taylor and Co, refused to calculate the increase payable by them upon Messrs. Taylor and Co.'s figures and were given the option of calculating it on the figures during Messrs. Edwards and Co.'s contract which terminated in 1868. It is not allowable now to go back to the contract of Messrs. Taylor and Co., merely because the Jahgirdar happens to hold a mutchilica executed by that firm and does not possess such a document from the subsequent contractors. If he had taken the trouble to get the amount payable to him by each successive contractor settled from time to time, there would have been no occasion for any doubt or difference of opinion in the matter. But in the circumstances in which unfortunately the Toddy Revenue of the Jahgir has been left unsettled, the Government in the interests of both parties did its best to obtain the best materials possible for a reasonable settlement. They caused a complete search to be made in the District records for information as regards actual Jahgir Toddy Revenue for a series of years, and they eventually sent for the Jahgir Amildar to produce any accounts likely to throw more light upon the subject. The result of all this investigation was to satisfy the Government of the utter uselessness of trying to apply the rule of proportion to the cases now before them. All they could get from the Jahgir Amildar was a list of the actual accounts paid by the various contractors from 1861-62 to 1879-80. It is seen from this list that Messrs. Edwards and Co., paid Rs. 5,6 per annum from 1863-64 to 1865-66, their successors till 1869-70 paid varying amounts in each year which give an average of only Rs. 5,578 per annum. Next come Messrs. Taylor & Co. with Rs. 6,032

per annum up to 1873-74. The payments for the following years were as shown below :—

| By. | Period of Contract. | Average per annum actually paid. |
|---|---|---|
| Messrs. Brown and Ruchmal ... | April 1875 to 16th May 1879 ... | Rs. 7,322 |
| Messrs. C. Papanna and others ... | 16th May 1879 to 31st March 1881 ... | Rs. 6,400 |

12. Calculating from Messrs. Edwards & Co.'s payment of Rs. 5,016 per annum, Messrs. Taylor & Co. should have paid Rs. 5,971, but they paid Rs. 6,032; Messrs. Brown & Co., it is said, had to pay, at Rs. 8,506 per annum, Rs. 35,088, but paid only Rs. 30,204; Chik Papanna & Co. had to pay Rs. 12,324, but paid Rs. 12,000. With the history of the Jahgir Toddy Revenue as above described, it is impossible to apply the rule of proportion to the cases now under consideration in a reasonable and satisfactory manner. We cannot now for obvious reasons base our calculations upon the unenforced and disputed demand of the Jahgirdar against Messrs. Brown, Ruchmal and Co. But it may perhaps be remarked in this place that even upon calculations so based, the Jahgirdar cannot claim more than Rs. 680 per month from 1st April 1881 to 31st March 1887.

13. But it is undesirable to base our decision upon an imperfect and erroneous application of the rule of proportion which after all is intended only as a ready means of ascertaining the Inamdar's lawful dues. The Inamdar's real right is to receive what is realized in his Inam from Toddy, and the Government must ascertain the actual realizations by proper investigations when the rule of proportion cannot be readily applied, and when the Inamdar and Contractor are unable to arrive at an understanding on the subject. This procedure has to be resorted to in the cases now under consideration for the reasons already explained.

14. The Government have carefully studied the methods adopted by the Deputy Commissioner in case No. 3 for ascertaining the Jahgir Toddy Revenue and they are satisfied that the result arrived at by him is correct, and that Rs. 650 per month is a proper amount for the contractors to pay for the period from 1st April 1881 to 31st March 1887. The Government accordingly confirm the Deputy Commissioner's awards given in cases Nos. 3 and 4 for the period from 1st April 1881 to 31st March 1890 and decline to interfere with them in any way.

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No. 443-51—R. 69, dated Bangalore, 11th July 1893.

ORDER.—The attention of Deputy Commissioners is drawn to para 5 of Government Proceedings No. 1019-29—Cir. 4 dated the 12th April 1892, calling for a report in each case of claim for Toddy Revenue in an Inam village, and they are requested to submit their report as soon as a decision is arrived at in each case. As far as possible, the enquiry should be conducted in the manner prescribed in Sections 201 and 202 of the Land Revenue Code for formal inquiries. The record should, among other particulars, furnish information under the following heads :—

1. Taluk and name of Inam village.
2. Name of Inamdar.
3. Date and other particulars of the grant under which the Toddy Revenue is conceded to the Inamdar.
4. If the concession is not explicitly granted by Sannad, under what circumstances and on what ground it is claimed.
5. Amount of annual payment, if any, made to the Inamdar on account of Toddy Revenue up to 1891-92.
6. The data upon which the information under head 5 is based.

7. Probable number of mature Toddy trees from which Toddy is drawn.
8. What shops have been supplied by these trees in 1892-93 and 1893-94.
9. What shops, if any, have been established within the village in 1892-93 and 1893-94.
10. The demand, collection and balance on account of Revenue by separate sales in 1892-93 and 1893-94.

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No. 4086-8—R. F. 129-93, dated the 7th September 1894.

ORDER.—The investigation of the claims of Inamdars to Toddy Revenue in the Mysore district is not expected to be completed within the next few months and pending their final disposal by the Government, the Deputy Commissioner is authorized to advance, to the Inamdars entitled, sums calculated at the rates which actually obtained during 1891-92 on account of their Toddy Revenue, for the two subsequent years. These advances will be subject to adjustment in accordance with the final decisions of Government on the various claims.

The Deputy Commissioner will submit a statement showing advances under this order with payments of 1891-92 and subsequent sales.

The claims in the other districts are few in number and will be at once dealt with.

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Under the new scheme for the management of the Government Toddy Revenue, Farms of Inam villages were separately sold and the proceeds indicated in the accounts separately from Government villages; and it is now necessary to instruct Deputy Commissioners on the manner in which these realizations shall be disposed of.

2. The disposal of the Toddy Revenue in each case will depend upon the rights of the Inamdar concerned, and the nature of the Toddy Revenue in question.

3. Of Inamdars (in which term, for the purposes of the subject under consideration, Kayamgramdars are included) there are—1st the ordinary Inamdars whose rights in respect of date trees on their holdings are on the same footing as those of kar dayam raiyats in those Government villages into which the Survey Settlement has been introduced. They may cut down their trees but cannot tap them. It is only Government, or a lessee from the Government of the right to sell toddy, that can draw toddy with the land owner's consent. The consideration paid for such consent is rent for the date trees.

4. There are also—2nd—the privileged Inamdars to whom the State right of selling toddy has been conceded by competent authority. These privileged Inamdars, besides being like ordinary Inamdars, entitled to the rent for their date trees, are also entitled to receive the Excise (the value of the selling right) on toddy consumed within the limits of their villages, whether this toddy is the produce of their own date trees or is imported from outside the limits of their villages.

5. Again of Toddy Revenue there are 3 kinds or classes:—

(A) Where the farm consists of one or more groves with one or more shops attached to them.

(B) Where the farm consists of the right of drawing toddy in specified groves without shops being attached to them, that is, with freedom to the farmer to sell the toddy drawn by him to other farmers who have acquired from Government the right to sell to the public, and

(C) Where the farm consists of one or more specified shops and the right to sell toddy therein is alone farmed out without any specific groves being assigned to these shops, that is to say, the purchaser of this farm is expected to obtain his toddy supply from owners of groves under his own arrangements with them.

6. Of the three classes of Toddy Revenue above mentioned, class A again will fall under one or other of three heads as follows:—

(A1) Where an Inamdar's groves are assigned for the use of the shops in the Inamdar's village, and no other;

(A2) Where an Inamdar's groves are assigned for the use of the Inamdar's shop (or shops) and also other shops outside the Inamdar's limits, *i. e.*, Government shops or another Inamdar's shops.

(A3) Where for the Toddy required for an Inamdar's shop or shops, assignment is made not only of the Inamdar's grove but also other groves (the property of Government or of another Inamdar) outside the Inamdar's village limits.

7. In cases in which the Inamdars concerned are ordinary Inamdars (not privileged), the different classes of Toddy Revenue will have to be disposed of in the following manner.

8. In Toddy Revenue of class A, both rent value and excise value are included, whereas the ordinary Inamdar is entitled to receive only the rent value. The Toddy Revenue in question should therefore be divided into these component parts with reference to past ascertained Incomes of the Inamdar or on other equitable grounds. The rent should be paid to the Inamdar, and the excise credited to Government.

9. The Toddy Revenue of class B is entirely rent and wholly payable to the ordinary Inamdar interested.

10. The Toddy Revenue of class C is all excise to which the ordinary Inamdar is not entitled. It should therefore be entirely credited to Government.

11. Next as to the disposal of the different classes of Toddy Revenue where privileged Inamdars are concerned.

12. Toddy Revenue of class A1 is composed of rent and excise appertaining to the privileged Inamdar and is wholly payable to him.

13. Toddy Revenue of class A2 consists of :—

(*a*) Rent for the Inamdar's toddy.

(*b*) Excise on that portion of it which is sold in the Inamdar's shop.

(*c*) Excise on the remainder sold in other shops.

The privileged Inamdar is entitled to (*a*) and (*b*), but not to (*c*) which is due to Government. The Toddy Revenue should be apportioned into these component parts on equitable grounds and payments made as just stated.

14. Toddy Revenue of class A3 similarly consists of :—

(*a*) Rent for the Inamdar's Toddy.

(*b*) Rent for other Toddy.

(*c*) Excise on the Toddy sold in the Inamdar's shop.

The privileged Inamdar is entitled to (*a*) and (*c*) but not to (*b*) which is payable to the owner of the groves supplying the other Toddy. The Toddy Revenue should be apportioned into these component parts on equitable grounds and payments made as just stated.

15. In Toddy Revenue of class B, there is only Rent for Toddy and to this the privileged Inamdar like an ordinary Inamdar is entitled. It should therefore be wholly paid to him.

16. In Toddy Revenue of class C, there is only Excise for Toddy sold in the Inamdar's shop. To this the privileged Inamdar is *ipso facto* entitled. It should therefore be wholly paid to him.

17. In making payments as above mentioned, a sum not exceeding 5 per cent of the amount payable should be deducted to cover charges for Government management.

18. One of the most important points for determination in each case is whether the Inamdar concerned is Ordinary or Privileged.

Claims of Inamdars to be regarded as " Privileged," *i. e.*, to exercise the right of selling their Toddy in their village, or to receive a payment as Excise for outside Toddy sold within the limits of their villages should be carefully scrutinized and investigated. Investigation includes examination of sannads, Inam Registers and Title Deeds. For practical purposes, the Inam Settlement may be accepted as a starting point for further investigation. Those cases in which the Inam Department have not conceded the Abkari Right may at once be put down as being cases of " Ordinary Inamdars " and not " Privileged." In those cases in which the Inam Superintendent has conceded Abkari Rights, further enquiry should be made to ascertain whether any payment has been received by the Inamdar during the past 30 years. If no payment has been received, the right may be regarded as having fallen into desuetude and cannot now be revived. If any payment has been made, care should be taken to ascertain the precise purpose for which the payment was made. Unless a shop existed in the Inam Village and the payment made was on account of such shop, the payment cannot be regarded as payment for the exercise by Government Contractors of the Inamdar's Excise right. In other words, for an Inamdar to be regarded and treated as Privileged, the Inam Superintendent should have recognized his Right to Abkari Revenue, and there should have been actual enjoyment of such Revenue, and what was enjoyed should distinctly be the *Excise Right.*

19. Where notwithstanding the absence of authority or of recognition by the Inam Superintendent, an Inamdar is found to have *enjoyed* the excise *right* during the past 30 years, Government will be prepared to give the case a favourable consideration, and to concede half of what the Inamdar, if he were fully Privileged, would be entitled to receive. It is however believed that of such cases, there will be few or none at all.

20. Where Toddy Revenue consists partly of rent and partly of Excise, no hard and fast rule can be laid down whereby the amount can be divided into these component parts. Broadly speaking the value of Toddy at foot of the tree

from which it is drawn may be regarded as Rent, and the additional value which it acquires at the place of consumption may be regarded as Excise.

In dividing Toddy Revenue into parts on account of Rent for Date groves and Excise on Toddy sold, unless there be reason in any case to adopt a different standard,—

Relative Proportion between Excise and Rent in Toddy Revenue.

(a) One half of the Toddy Revenue may be taken to be Rent, and the other half may be taken to be Excise where the Toddy drawn from a grove is sold within the limits of the Revenue Village in which that grove is situated.

(b) Where the toddy is taken beyond such limits, one half of the Toddy Revenue may represent Excise and the other half with an allowance for transit charges shall represent Rent. Any allowance exceeding ¼th of the total reductions which may have to be made on account of Transit charges shall be debited to Excise.

*Note*.—In the case of the Chamundarajapur Toddy, supplying Yelandur Jagir, the proportion was—Rent : Excise :: 2 : 1.

21. From next year Deputy Commissioners may withdraw from managing the ordinary Inamdars' Date groves. There ought to be no need for Government dealing with them any more than with the Date trees in occupied lands in Taluks into which the Survey Settlement has been introduced. In any case in which an ordinary Inamdar's grove has been farmed out with a shop attached to it, (as in Toddy Revenue class A) the Deputy Commissioner should sell the shop by itself separately from the grove.

22. In the case of farms in which privileged Inamdars are concerned, the present arrangements may generally continue.

23. In cases of Toddy Revenue class A 2 it would be convenient to have the part of the Inamdar's grove required for the outside shop demarcated and specifically assigned for the latter. If possible it would be preferable to sell the outside shops separately.

24. In class B Toddy Revenue, the Government may withdraw from management altogether as in the case of the ordinary Inamdar.

25. In class A3 and class C Toddy Revenue, it should be clearly understood that Government is not bound to maintain or license a shop to be established within Inam limits which cannot be supplied by the Inamdar's Toddy. At a convenient opportunity the shop that has to be supplied with outside toddy should be shifted to Government ground.

26. The privileged Inamdar's Revenue, in any case in which the Inamdar may be willing to resign it can be purchased by Government at a valuation equal to 10 or 12 times the average annual income which the Inamdar has received during the past 5 or even 10 years, provided the Inamdar's groves concerned are distinctly demarcated and transferred to Government absolutely.

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Memo, dated 15th January 1896, written by C. Sreenivasiengar, Esq., Secretary to the Government of Mysore, Revenue Department.

Inamdars from all parts of the Province have for some time past been clamouring for an early settlement of their claims to Toddy Revenue. Something has to be done soon.

2. In Proceedings No. 443-51—R. 69, dated 11th July 1893, an enquiry was directed into the claim of each Inamdar, and the attention of Deputy Commissioners was specially called to certain main heads on which information should be furnished.

In a small number of cases, an enquiry has been held, and reports have been submitted for the orders of Government. The principles on which such claims should be settled not having been expressly laid down, I find that the reports received are not such as to enable Government to pass final orders without some further enquiry.

3. Shortly after the Dasara meeting of 1894, the Dewan was pleased to discuss this important question with several of the Deputy Commissioners and to

make certain rough notes which were subsequently amplified in a Memo prepared by Mr. Ananda Rao in December 1894. No orders have since been passed on that Memo. In a large majority of cases, Deputy Commissioners have deferred their investigation pending the receipt of further instructions from Government. I have carefully read the Dewan's Notes and the Chief Secretary's Memorandum and I am of opinion that a few simple instructions in *accordance therewith would enable our Deputy Commissioners to deal with the claims of Inamdars in a satisfactory manner and without any further loss of time. Hence the draft herewith submitted for approval or orders.

*I have not provided for the removal of shops from Inam villages which contain no toddy groves, as I do not consider this fair.

4. Advances were ordered to be paid to the Inamdars of the Mysore district for the two years 1892-93 and 1893-94. They are now pressing for payment for the year 1894-95. Inamdars in the other districts, though not equally numerous, are likewise asking for the payment of moneys due to them for all the three years. As the investigation now proposed to be ordered is not likely to be completed within the next few months, I beg to suggest that an advance be ordered to be paid to the Inamdars of the Mysore district for 1894-95 and to those of the remaining districts for 1892-93 to 1894-95.

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Draft Rules prepared by C. Sreenivasiengar Esq, Secretary to Government, Revenue Department.

In continuation of the orders of Government conveyed in Proceedings No. 443-51—R. 69, dated 11th July 1893, the following instructions are issued for the guidance of officers in the conduct of enquiry into the claims of Inamdars to Toddy Revenue.

2. For the purpose of such enquiry, Inamdars shall be divided into two classes, namely "Ordinary Inamdars" and "Privileged Inamdars."

3. Toddy revenue shall likewise be divided into—

(*a*) *Excise rent* and

(*b*) *Tree rent.*

4. *Excise rent* is the value of the Government right of drawing and selling toddy.

5. *Tree rent* is the price chargeable for allowing the Government or its lessee to tap the trees situate in Inam villages (including Kayamgutta).

6. An "Ordinary Inamdar" is one who, like an ordinary occupant of Government land in a settled village, is entitled to the toddy trees standing in his village, and has therefore a right to demand payment for the privilege of tapping the same.

7. A "Privileged Inamdar" is one to whom the State right of selling toddy has been conceded by authority. In addition to the *tree rent* to which he is entitled in common with an "Ordinary Inamdar," he is also entitled to the "Excise rent" or value of the drawing and selling right.

8. When a claim to Toddy Revenue is preferred, the first point to be determined is, whether such claim is for *tree rent* only, or for *excise rent* only, or for both. If it is for *tree rent* only, the matter becomes very simple If, on the other hand, it is for *excise rent* with or without *tree rent*, a careful scrutiny would be required, including an examination of Sannads, Inam Registers, Title Deeds and other papers. As a rule, the Inam Settlement should be accepted as the starting point. Where such Settlement has not conceded the Abkari right, the claim should be disallowed. But where it has conceded such right, the question of the *bonâ fide* enjoyment of Abkari revenue as *excise rent* as contra-distinguished from *tree rent*, should be gone into. If there has been no such enjoyment within the past 12 years, the claim must ordinarily be rejected. If, however, in any case there are any special circumstances which justify a special treatment, the same should be brought to the notice of Government. Similarly, if there are any special cases in which, notwithstanding the absence of Sannads or recognition by the Inam Department, there has been an uninterrupted enjoyment for a period of not less

than 50 years, computing the enjoyment up to date, the same may be specially reported for the orders of Government. Pendency of claim before Revenue Court is no interruption within the meaning of this para.

9. The next point for consideration is, which of the following classes does the claim fall under:—

A. *Grove but no shop.*
B. *Shop but no grove.*
C. *Both shop and grove.*

The sub-divisions of class C are:—

C1. *A grove or groves wholly assigned to the Inam village shop and which shop requires no other supply.*

C2. *A grove or groves not only assigned to such shop but also to other shops in other Inam or Government villages.*

C3. *A grove or groves which are insufficient for such shop which therefore has to get some of its supply from some other grove or groves.*

10. The relief to which a "Privileged Inamdar" would be entitled is as follows:—

In Class A—*Tree rent only.*
In Class B—*Excise rent only.*
In Class C1—*Both tree and excise rent.*
In Class C2—*Ditto plus tree rent for supply given to outside shop or shops.*
In Class C3—*Excise rent plus proportionate tree rent on the quantity available.*

11. An "Ordinary Inamdar" would be entitled to the following:—

In Class A—*Tree rent.*
In Class B—*Nil.*
In Class C1—*Tree rent fully.*
In Class C2—*Ditto plus tree rent for outside supply.*
In Class C3—*Tree rent less proportionate rent for supply from outside.*

12. From payments to be thus made, a small percentage (say 5 per cent) should be deducted on account of supervision, establishment charges, &c. The Government reserve to themselves the right of making such reasonable addition to this percentage as from time to time they may consider necessary.

13. The local cess is not payable to the Inamdar.

14. Except in the case of a "Privileged Inamdar" of class C1, separate sales of shops and groves seem desirable, so that there may be no difficulty in finding out how much is *tree rent* and how much *excise rent*. In other cases, whenever possible, the shop alone may be sold and the groves left alone, so that the farmer and the Inamdar may make their own arrangements as regards the groves.

15. Where, in rare cases, it becomes necessary, in the interests either of Government or of the Inamdar or of both, to sell shops and groves together, the apportionment of the proceeds between *excise* and *trees* becomes a somewhat difficult matter. Considering that the ownership of a grove does not carry with it a right to draw toddy from the trees therein, Government are of opinion that two-fifths of the total vend rental may ordinary be treated as *tree rent* and three-fifths as *excise rent.*

16. In cases where the Inamdar's grove supplies some other shop also, or where the Inam village shop supplements its supply from outside, a proportionate addition or deduction may be made with due regard to the circumstances of each case. This is a matter of calculation which seem to present no difficulty.

17. Government is at liberty to determine whether any particular shops and groves should be sold together or separately and whether any Inam shop should be maintained which cannot be supplied from the Inamdar's own grove or groves.

18. In the case of shops sold separately from Inam groves, the shop farmer is under no obligation to pay *tree rent* for such groves if he can manage his farm independently of the same.

19. Wherever privileged Inamdars are willing to compound with Government for an immediate payment not exceeding twelve times the net annual in-

come upon the average for the eight years ending 30th June 1896, the matter should be reported for the orders of Government.

20. An Inamdar's revenue must necessarily be a fluctuating item in the same way as Government revenue. But when once his claim is decided on its merits, the payment to be made to him in each succeeding year would, in the absence of a material change in existing conditions, be a matter of mere routine.

21. Cases, if any, not coming within the purview of the foregoing instructions, should form the subject of a special communication.

22. Along with the record of enquiry which, as far as possible, should be conducted in the manner laid down in sections 201 and 202 of the Land Revenue Code, a calendar should be submitted in the form appended to this order.

23. The settlement of Inamdars' claims has long been delayed. The District Officers will fix a reasonable time within which all such claims should be preferred, and give due publicity to the same by a notice in the official Gazette. They should afterwards lose no time, either by themselves or by an Assistant Commissioner under their direction, in enquiring into all such claims and forwarding their reports to the Excise Commissioner in such form as would admit of his passing them on with his own opinion for the final orders of Government without directing a further investigation or calling for additional information.

A.

Calendar of an Inamdar's claim to Toddy Revenue enquired into by District.

| Name of Taluk. | Name of Inam or Kayamgutta village. | Name of Inamdar or Kayamguttadar. | Class of Inamdar or Kayamguttadar as per claim (Ordinary or Privileged.) | Documents, &c., relied upon. | Witnesses examined. | Finding. | Amount awarded, if any. | Grounds of decision. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

No. 9283-92—Ex. 280, dated Bangalore, 8th April 1896.

ORDER.—Pending the result of the further enquiry into the claims of Inamdars to Toddy Revenue to be held in pursuance of detailed instructions which will shortly be issued, Government are pleased to authorize the Deputy Commissioner of the Mysore district to make advances for the year 1894-95 similar to those ordered for the two previous years in Proceedings No. 4086-8—R. F. 129-93, dated 7th September 1894.

2. In pressing cases, which are believed to be not numerous in the remaining districts, similar advances may be made by the Deputy Commissioners concerned for the three years ending 1894-95.

3. These advances will be subject to adjustment in accordance with the final decisions of Government in the various claims.

4. A detailed statement, showing the advances made on the authority of this Order, should be submitted for the information of Government.

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Note by Assistant Secretary K. S. Chendrasekhara Iyer, Esq.

*Toddy Rights of Inamdars.*

It will facilitate the consideration of this question if the Toddy Revenue be analysed into its three factors:

(1) The rent for the grove, which is not essentially different in kind from rent for land, depends upon the number of trees comprised therein, and more particularly upon the number actually available and needed for the purposes of the lessee. It is, therefore conveniently described as the rent for trees, and is payable to the owner of the trees.

(2) The shop-rent is the price paid for the monopoly of selling toddy within a defined tract, and is payable to Government or to an Inamdar to whom Government has alienated the monopoly.

(3) The Excise duty is the tax levied, for the financial necessities of the State, on the amount of toddy consumed, which for practical purposes, is measured by the number of trees tapped to meet the consumption. It seems to me that the Excise duty should belong to the State alone, and never to any private individual. The very reason of its imposition (*viz.*, the exigencies of State finance) supports this view. There is no analogy between the Excise duty and Land revenue; Land revenue or Land rent is capable of alienation, as it is in the nature of a private right vested in the Government as the ultimate proprietor of land; it does not enter into the price of produce, nor fall upon the consumers, as the excise duty does and is intended to do. The Excise duty is an indefinite item (like local cess), imposed solely at the discretion of Government, who may either choose not to levy it at all or fix what amount of duty it will levy, without a private person having any voice in the matter. At the same time it is very much to be doubted whether, when the Sannads relied upon by "privileged" Inamdars were granted, the Excise duty was at all in the mind of the grantors or was definitely meant to be conveyed under the vague designation of "Excise *revenue*." There is reason to think that the distinction between the duty on consumption and the price for exercising the monopoly of sale was not, in those days as even sometimes in the present, clearly kept in view, and that, if anything, it was only the latter that was alienated to Sannad-holders. If this view is, as I think, correct, Inamdars are not entitled to Excise duty or tree-tax.

Now, under the tree-tax system, pure and simple, where the three factors are (as they ought to be) separately determined, there is not the slightest difficulty in calculating the payments to be made to the Inamdars, whether of the "privileged" or of the "ordinary" class. I may note that, in the preliminary arrangements to be adopted for 1897-98, no tree-*rent* has been fixed for Government trees, as is apparent from the fact that both for Government and for private trees, the same amount of tree-tax will be recovered by Government, though a rent bill have to be paid to the owner in the latter case.

But where, as in the existing system of toddy administration, an amount determined by competition, and called farm rental, consists of all three factors blended together, their proper apportionment is a problem of considerable perplexity, and can only be solved in some arbitrary manner, tempered by general considerations of probability and fairness to all parties.

The draft printed Order deals with the matter by reducing the factors to two, Excise-rent and Tree-rent; the former including both shop-rent and Excise duty, the whole of which combined amount is considered due to the privileged Inamdar; while the apportionment of excise and tree-rents (when not separately ascertainable) is based upon the arbitrary ratio of 3/5th to 2 5th. As some practical and final settlement of this long-pending and difficult question is the one thing desirable, even at some sacrifice of general principle, the proposal referred to is, if I may venture to say so, quite as good as any that can be devised, and may with advantage be brought into effect. It is hardly necessary to add that, wherever the language of the draft Order presumes its applicability to the future, the same will have to be modified, since, with the introduction of the tree-tax system, the necessity for complicated rules will have ceased to exist.

With regard to the decision of claims advanced by Inamdars, these may be disposed of one by one, as soon as the draft Order is issued, beginning with those now pending before Government.

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Letter No 2111—Ex. 78, dated 24th August 1897, from the Secretary to the Government of Mysore, General and Revenue Departments, to the Excise Commissioner in Mysore.

In forwarding the accompanying copy of a Draft of Instructions prepared sometime ago for the guidance of Officers in conducting enquiries into the claims of Inamdars to toddy revenue, I am directed to request that you will be so good as to go carefully into the question with special reference to the change in the system of toddy administration consequent on the introduction of the tree-tax system, and to favor Government with your views in detail as to the extent to which the claims of Inamdars to Toddy Revenue can be recognised and the manner in which the sums due to them should be determined with respect not only to the future but also to past years. At the same time a fresh set of draft instructions should be submitted, adapted to both the circumstances referred to.

2. I am to add that pending settlement of this question an order will be issued authorising advances for 1895-96 and 1896-97 in the same manner as for the two previous years.

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No. 2145-55—Ex. 79, dated Bangalore, 24th August 1897.

ORDER.—In the marginally noted Proceedings, advances were ordered to be paid to Inamdars entitled to Toddy Revenue up to the close of the year 1894-95. As the necessary enquiries into their claims have not yet been completed, Government are pleased to authorize the Deputy Commissioners to make similar advances for the years 1895-96 and 1896-97, which will be subject to adjustment in accordance with the final decisions of Government.

No. 4086-8—R. F. 123-93, dated 7th September 1894.
„ 9283-92—Ex. 280, dated 8th April 1896.

2. A detailed statement, showing the advances made on the authority of this order, should be submitted for the information of Government.

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Letter No. 2901—137, dated the 28th September 1897, from the Excise Commissioner in Mysore, to the Secretary to the Government of Mysore, General and Revenue Departments.

Adverting to your letter No. 2111—Ex 78, dated the 24th ultimo, I have the honor to submit herewith, as desired, a draft of instructions for the guidance of Officers in conducting enquiries into the claims of Inamdars and Kayamguttadars to toddy revenue, and in settling them finally both under the "Farming System" and "Tree-tax System."

2. With reference to the enquiry as to the extent to which the claims of Inamdars to Toddy Revenue can be recognized, I beg to state that such recognition should depend entirely on the fact and extent of alienation

by State in favor of the Inamdar. An authoritative guide to determine this is available in the settlement by the Inam Department; and I understand that it is not the intention of Government to go behind this except where it is silent, and a claim is now brought forth for the first time, and in other cases except to find out the enjoyment and its detail, whether as Excise or otherwise. In fact the sole question is whether the alienation should be regarded as comprehending the Excise or not. Any receipt of revenue by the Inamdar since the introduction of the present scheme will not help us to decide on this point, inasmuch as payments are made subject to investigation and admission of the claim, and the distinction between lease amount or rent of the trees and the Excise and license fee, is made clear beyond doubt in the present scheme for the first time. It appears fair therefore to be guided by proof of enjoyment in previous years, especially in years prior to the year 1873, as in that year the management, *i.e.*, the collection was undertaken by Government who laid down that the Abkari Revenue should be paid to the Inamdar after deducting a certain percentage for cost of collection; and since then the Inamdar's enjoyment has been interrupted according as the Inamdar was energetic or otherwise in asserting and proving his title and in recovering the amount to which he was entitled. Such an enquiry as was then prescribed could only be started by the Inamdar or a responsible and duly constituted representative of his; and bearing in mind the proverbial discord and mismanagement of Inam villages, it is not surprising that the claims were not persistently advocated and decisions obtained. In another view also it seems proper to ascertain their Revenue during this period, as at present, the Inam Revenue has received a stimulus along with that of Government, both on account of the improvement of administration of this branch of Revenue, and also owing to the development and rise in the price of the article itself and increase in its consumption by growth of population. The averages of those years coupled with that of present years will only give a fair total average for purposes of computing and fixing the compensation where the Inamdar agrees to receive such once for all in lieu of his annual income from this source.

3. After thus ascertaining that the Inamdar was enjoying certain Revenue, it does not seem free from doubt how to proceed further to distinguish whether it was Excise on toddy or merely the lease amount of the produce of the trees, because the claim resting on State alienation, the question will be raised as to whether the alienation was not that of State monopoly of this Revenue which necessarily included all parts of it, *i.e.*, tree-rent and Excise. Before the Survey everything connected with the toddy tree was a State monopoly, and the tree itself could not be touched by the occupant. But in the Survey Settlement the tree was given away to the occupant with restrictions as to enjoyment of its produce which reserved the Excise to Government *vide* Revised Survey Rules IV., Clauses 1, 2, 3 and 4. Unless such a qualified and limited interpretation is put on the item alienated, the whole monopoly embracing Excise also has to be recognized as included in the claim. It will not be possible to lay down any one general rule of interpretation as each case should depend on its own peculiar merits. Consideration of this question will therefore have to be deferred till individual cases are taken up for disposal. It will be sufficient now to lay down the principles on which the settlement of the claims should now be admitted and these are sufficiently full when enunciated as follows:—

(1) that the Inam Settlement should be the starting point;

(2) that the claim should correspond to the extent of alienation as thus established in each individual case;

(3) that proof of enjoyment prior to 1873 should be taken as proving enjoyment though continuity may have been interrupted since;

(4) and that 20 years' revenue should be the maximum limit of compensation for resumption of this revenue where agreed to by the Inamdar.

4. In para 8 of the Government draft it is stated that if there has been no enjoyment of Excise rent within the past 12 years the claim must ordinarily be rejected. With reference to this I beg to submit that although as between private parties the term is sufficiently long to bar claims, the same may not be adopted in settling claims to any items of revenue alienated by Government

and where the enjoyment if hostile is by Government or grantee itself. The claimants might not have been paid their dues by the Government Toddy Contractors within the past 12 years on account of the disputes between the co-sharers or Vrittidars or owing to their long absence from their estates or for other valid reasons. In many instances they might not be able to prove such enjoyment for not having secured any documents from the Government Contractors in proof of their having received payments from them. When the alienation of Toddy Excise is conclusively established the claim may be admitted. Accordingly in my draft I have worded the sentences as follows:—"If in any case there has been no enjoyment of Excise Revenue within the past 12 years preceding the year 1892-93, the circumstances connected therewith should be reported with the Excise Commissioner's opinion for the orders of Government." The classification referred to in paras 9, 10 and 11 of the Government draft is considered unnecessary as the instructions laid down in my draft seem to be sufficient to dispose of all cases under the "Farming System," "Preliminary Tree-tax System," and "Tree-tax System."

5. As the Tree-tax (Excise Revenue) for each tree is calculated at one rupee and tree-rent at four annas as in Madras, I have laid down in my draft that the total rent of "Grove Farms" for the past five years should be apportioned at 4/5ths to Toddy rent and 1/5th to Tree rent, instead of at 3/5ths and 2/5ths respectively, as in the Government draft.

6. I beg to submit that all circumstances considered, the payment of compensation not exceeding *twelve* times the net annual income to the "Privileged Inamdars," who are willing to compound with Government is not adequate, but that it may be up to twenty times such income; and that the average should be calculated upon 10 years instead of 8 years, *i.e.*, 5 years before 1873 and 5 since 1892. Accordingly I have made in my draft the necessary alterations on the subject.

7. The printed draft of instructions received with the letter under reply is herewith returned.

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Draft of Rules prepared by P. N. Purnaiya, Esq., Excise Commissioner in Mysore.

In continuation of the Order of Government conveyed in Proceedings No. 443–51—R. 69, dated 11th July 1893, the following instructions are issued for the guidance of Officers in conducting the enquiry into the claims of Inamdars and Kayamguttadars to Toddy Revenue:—

2. For the purposes of such enquiry, Inamdars and Kayamguttadars shall be divided into two classes, *viz.*, "Ordinary Inamdars or Kayamguttadars" and "Privileged Inamdars or Kayamguttadars".

3. Toddy Revenue shall (likewise) be divided into, (*a*) Excise Revenue and (*b*) Tree-rent.

4. Excise Revenue, which is an item of Government monopoly consists of the following heads:—

(1) Rent on account of the right of drawing and removing toddy from toddy-yielding trees under the Farming system; and tree-tax levied at the prescribed rate on each toddy-yielding tree tapped for drawing and removing toddy therefrom under the Tree-tax system.

(2) License fee for vending toddy in authorised shops, the amount of such fee being determined by the result of the auction sale of each shop or group of shops.

5. Tree-rent is the price chargeable by the owners of toddy-yielding trees for allowing the licensees of shops or groups of shops to extract toddy therefrom.

6. There are cases in which Excise Revenue has been alienated by former Native Rulers to the grantees of Inam and Kayamgutta villages, and also those in which it has not been so alienated.

7. An "Ordinary Inamdar or Kayamguttadar" is one to whom Excise Revenue has not been so alienated, and who, like an ordinary occupant of a Government land in a settled village, is entitled to the toddy-yielding trees

standing in his village; and has therefore a right to demand payment of Tree-rent for the trees tapped in his village, or to lease such trees for the manufacture of toddy to the licensees of shops for such rate of Tree-rent, as may be agreed to between them.

8. A "Privileged Inamdar or Kayamguttadar" is one to whom Excise Revenue has been so alienated and who is accordingly entitled to it in addition to the Tree-rent, to which he is entitled in common with an "Ordinary Inamdar or Kayamguttadar."

9. When a claim to Toddy Revenue is preferred, the first point to be determined is, whether such claim is for Tree-rent only or for Excise Revenue only or for both.

10. If the claim is for Tree-rent only, the case becomes one of an "Ordinary Inamdar or Kayamguttadar," and a decision should be recorded to the effect that according to the claimant's own admission, he is entitled only to Tree-rent on account of the trees tapped in his village, the local cess thereon being payable to Government. If a toddy shop exists in his village, it should also be stated in the decision that the whole of the shop rent vests in Government. Under the Tree-tax system he will be at liberty like an ordinary occupant of a Government land to make his own private arrangements with the licensees of toddy shops in regard to the rate of Tree-rent payable by them for the trees tapped in his village. But under the Farming system which was hitherto in force, the "Grove farms" were sold by Government, so that in the purchase money thereof are included both the rent on account of the right of drawing and removing toddy and Tree-rent for the trees tapped. As Toddy rent is payable to Government and Tree-rent to the proprietors of villages, it should be recorded in the decision that the purchase money of the "Grove farms" for the past five years should be apportioned to Toddy-rent and Tree-rent in the following ratio for each year:- $\frac{4}{5}$ths to Toddy-rent payable to Government and $\frac{1}{5}$th to Tree-rent payable to the claimant. The amounts should be adjusted accordingly by the Deputy Commissioners of Districts, and payments made to the claimants, reports being made by them to the Excise Commissioner for submission to Government.

11. If, on the other hand, the claim is for Excise Revenue only or for both Excise Revenue and Tree-rent, a careful investigation of extent of alienation and enjoyment as Excise should be made, and the claim should be decided upon. As a rule, the Inam Settlement should be the starting point. The claim should only be admitted to the extent alienated, as established in each individual case. If, in any case, there has been no enjoyment of Excise Revenue, although alienated within the twelve years, preceding 1892-93, the circumstances connected therewith should be reported with the Excise Commissioner's opinion for the orders of Government. Also, if there are any special cases, in which, notwithstanding the absence of Sannads or recognition by the Inam Department, there has been an uninterrupted enjoyment for a period of not less than fifty years, preceding the year 1892-93, the same should be specially reported with the Excise Commissioner's opinion for the orders of Government. Pendency of claim before a Revenue Court is no interruption within the meaning of this paragraph. Where it is clear that the Inam Settlement has not conceded the right to Excise Revenue on toddy, the claimants should be awarded Tree-rent only, as laid down in para 10 above. But where it has been conclusively established that the claimant is entitled to both Excise Revenue on toddy and Tree-rent, the case becomes one of a "Privileged Inamdar or Kayamguttadar," and the award should be as per particulars below:—

(1) Under the Farming system, the claimant will be given the whole of the rent of the "Grove Farm" or "Shop farm" or of both, realised in his village for the past five years, *minus* the proportionate cost of establishment charges, (say 5 per cent) and local cess payable to Government. If his shop obtains supplies of toddy from any Government grove or from any Inam or Kayamgutta grove, not separately sold as an independent "Grove farm," a deduction should also be made from the above amount at the rate of four annas for each tree tapped for his shop. If the tapped trees belong to a Government grove, the amount thus deducted should be credited to Government; or if they

belong to an Inam or Kayamgutta grove, it should be paid to the proprietor of the Inam or Kayamgutta village concerned, the Local cess thereon being credited to Government.

(2) Under the Tree-tax system, the claimant will be entitled to the following items :—

(a) Tree-tax on account of the trees tapped in his village, the local cess thereon being payable to Government;

(b) Tree-rent of the trees tapped in his village, the local cess thereon being payable to Government, in cases where the trees are leased by Government.

(c) The rent of the toddy shop in his village. The above payment will be subject to deduction on account of proportionate cost of establishment, as stated above. If no toddy-yielding trees exist in his village, his shop being dependent upon trees in Government villages, both Tree-tax and Tree-rent on account of the trees tapped in Government groves for his shop, shall be payable to Government: Provided, that if trees be tapped in occupied lands, Tree-tax will be payable to Government, Tree-rent being payable to the occupants at such rates as may be settled between themselves.

12. The Government reserve to themselves the right of making such reasonable addition to the aforesaid five per cent for establishment charges as from time to time they may consider necessary.

13. Under the preliminary Tree-tax system of the current year 1897-98 the "Grove farms" in "Inam and Kayamgutta villages" have, as a rule, not been sold or leased by Government, the proprietors thereof being left to lease them to toddy vend farmers or shop-keepers at such rates of Tree-rent as may be privatey settled by themselves, so that the whole of the amount levied by Government for the trees tapped in Inam and Kayamgutta villages during the year 1897-98 will be credited under Tree-tax, the Tree-rent being recovered by the proprietors themselves. But in the case of some Inam villages, the Grove farms whereof were attached to certain particular toddy vend farms in the year 1896-97, the proprietors have not been allowed to lease their trees privately for the year 1897-98, the arrangements which existed in the year 1896-97 having been ordered to continue in the year 1897-98. In the case of such villages, the proprietors will get for the year 1897-98, the same amount of Tree-rent as is payable to them for the year 1896-97, the matter connected with the Tree-tax levied on the trees tapped in them being settled in accordance with the finding as to whether they are "Ordinary Inamdars" or "Privileged Inamdars."

14. Even after the introduction of the Tree-tax system in its entirety from the year 1898-99, the toddy shops in the villages of both "Ordinary Inamdars or Kayamguttadars" and "Privileged Inamdars or Kayamguttadars" will continue to be sold by Government, the rent of the shops in the former being credited to Government and that of those in the latter being payable to the proprietors of the villages concerned, *minus* the proportionate establishment charges; but both the "Ordinary Inamdars or Kayamguttadars" and "Privileged Inamdars or Kayamguttadars" will be at a liberty to lease their trees for the manufacture of toddy to the licensees of shops, for such Tree-rent as may be settled between themselves; but the Tree-tax of the trees tapped in "Ordinary Inam or Kayamgutta villages" will be credited to Government, and that of the trees tapped in Privileged Inam or Kayamgutta villages" will be payable to the proprietors thereof, *minus* the cost of establishment charges, the local cess thereon being credited to Government. Provided, however, that if the groves of any of them have been attached to any particular shops from time immemorial, the trees in such groves will be leased by Government, as usual, to the licensees of such shops for Tree-rent at a rate not less than four annas per tree per annum, to be payable to the owners thereof, the Local cess thereon being payable to Government.

15. The Deputy Commissioners of Districts will be at liberty, under the provisions of the Excise Act, not to sell or license the shops in any of the Inam or Kayamgutta villages on the ground of their being too many shops or for any other valid reason, the proprietors of such villages being awarded reasonable amount of compensation.

16. Wherever "Privileged Inamdars or Kayamguttadars" are willing to compound with Government for an immediate payment not exceeding twenty times the net annual income from Excise Revenue upon the average for the ten years, *i. e.*, of five years prior to 1873 and of five years ending 30th June 1896 the matter should be reported for the orders of Government.

17. The revenue of an Inamdar or Kayamguttadar must necessarily be a fluctuating item in the same way as Government Revenue. But when once his claim is decided on its merits, the payment to be made to him in each succeeding year, would, in the absence of a material change in existing conditions, be a matter of mere routine.

18. Cases, if any, not coming within the purview of the foregoing instructions should form the subject of a special communication.

19. The settlement of the claims of Inamdars and Kayamguttadars has long been delayed. The District Officers will fix a reasonable time within which all such claims should be preferred, and give due publicity to the same by a notice in the Official Gazette. They should afterwards lose no time, either by themselves, or by an Assistant Commissioner under their direction, in enquiring into all such claims and forwarding their reports to the Excise Commissioner in such form as would admit of his passing them on with his own opinion for the final orders of Government, without directing a further investigation or calling for additional information.

20. The record of the enquiry in each case, which, as far as possible should be conducted in the manner laid down in Sections 201 and 202 of the Land Revenue Code, should accompany the report referred to in para 19 above, together with a Calendar in the Form A hereto appended.

21. After it has been decisively and finally settled, which of (all) the Inam and Kayamgutta villages in each district are "Ordinary" and which of them are "Privileged," separate statements of the same should be completely prepared and submitted by the Deputy Commissioner in the appended Form B for publication in the Government Gazette.

A.—Calendar of an Inamdar's or Kayamguttadar's Claim to Toddy Revenue [illegible] by ..... District.

| Name of Taluk. | Name of hobli, sammat or magani. | Name of inam or kayamgutta village. | Name of inamdar or kayamguttadar. | Class of inamdar or kayamguttadar as per claim ("Ordinary" or "Privileged.") | Documents, &c., relied upon. | Witnesses examined. | Finding. | Amount awarded, if any. | | | Grounds of Decision. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | 10 |
| | | | | | | | | Rs. | A. | P. | |

B.—Statement of Inam or Kayamgutta Villages finally settled as to whether they are "Ordinary" or "Privileged" with reference to Toddy Revenue.

| Name of district. | Name of taluk. | Name of hobli, sammat or magani. | Name of village. | Whether sarva-manyam, jodi or kayamgutta. | Settled as "Ordinary" or "Privileged." | No. of toddy shops in the village. | Whether the shops are now in existence or not. | Description of toddy-yielding trees existing in the village. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

Remarks dated the 23rd March 1898 of C. Sreenivasiengar, Esq., Secretary to Government, General and Revenue Departments, on the draft Rules submitted by the Excise Commissioner with his letter No. 2901—137, dated the 28th September 1897.

*Submitted to 3rd Councillor.*—

This draft seems all right. There are, however, two points in it which require special consideration, viz.—

(1) The tree-tax is proposed to be given to the privileged Inamdar in addition to tree-rent and shop-tax or license fee.

(2) Absence of enjoyment for 12 years is to be no bar to the claim being admitted.

If final orders are passed upon this, the decision of all pending claims would become very simple.

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Remarks dated the 30th March 1898 of Abdul Rahman, Esq., Member of Council.

As to the first point refered to by the Secretary, I do not think that a privileged Inamdar is entitled to the toddy revenue including tree-tax (minus the cost of management) unless he owns toddy trees and a shop in his inam village and the toddy drawn from the said trees is sold in the said shop and consumed by the drinking people of his inam village. This is in exact accordance with our arrangements with the Madras Government.*

2. The second point is a liberal concession to be shown to a privileged Inamdar. I do not mean to stand in his way.

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Docket No. 9617 T—Ex. 382, dated the 1st April 1898, from the Secretary to Government General and Revenue Departments, to the Excise Commissioner in Mysore.

Has the honor to request that the Excise Commissioner will be so good as to ascertain and report the practice which obtains in the Madras and Bombay Presidencies especially in the taluks bordering the Mysore State, as regards the Inamdars' claim to toddy revenue.

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No. 3647-56—Ex. 178, dated Bangalore, 30th November 1898.

ORDER—Government are pleased to authorize the Deputy Commissioners to make to Inamdars entitled to toddy revenue, advances for the year 1897-98 similar to those ordered for previous years. These advances will, as heretofore, be subject to future adjustment, and tree-tax together with local cess thereon should, as suggested by the Excise Commissioner, be excluded therefrom, pending the final decision of Government on the question.

2. A detailed statement showing the advances made on the authority of this order, should be submitted for the information of Government.

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Letter No. 3837—191, dated the 3rd December 1898, from the Excise Commissioner in Mysore, to the Secretary to the Government of Mysore, General and Revenue Departments.

Adverting to your docket No. 9617 T—Ex. 382, dated 1st April 1898, and reminder No. 80—Ex. 14, dated 6th July 1898, I have the honor to state that

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* At the last meeting of the Representative Assembly, I had asked the Under-Secretary to ascertain the practice existing in Madras and Bombay. Before definitely settling the important point, we should know the practice obtaining in those Presidencies especially in their taluks bordering ours.

it has been ascertained that Inamdars in the Madras and Bombay Presidencies get tree rent for the toddy-yielding trees tapped for the manufacture of toddy in their estates, at the rates settled between themselves and the licensees of toddy shops or licensed tapmen, just like the occupants of assessed Government lands.

2. The Secretary to the Commissioner, Abkari and Salt, Madras, says in his letter No. 2099, dated 23rd May 1898, to the Deputy Commissioner, Kadur district, that "Inamdars in the Madras Presidency have no rights to Toddy Revenue, but that they have the same rights as other tree-owners in the matter of leasing them for tapping."

3. The Deputy Commissioner, Chitaldrug district, reports that from enquiries made in the frontier taluks of the Madras and Bombay Presidencies, it appears that Inamdars there have no claim whatever to Toddy Revenue derived from tree-tax, and the renters of shops tap the trees in the Inam lands, making their own arrangements with the Inamdars, paying at the same time the prescribed tax to Government.

4. In Section IV of the Madras Regulation XXV of 1802, it is laid down as follows:—

"The Government having reserved to itself the entire exercise of its discretion, "in continuing or abolishing, temporarily or permanently, the articles of revenue, "included, according to the custom and practice of the country, under the several "heads of salt and saltpetre, of the sayer or duties by sea or land of the Abkari "or tax on the sale of spirituous liquors and intoxicating drugs of the Excise on "articles of consumption, of all taxes personal and professional, as well as those "derived from markets, fairs or bazars of lakhiraj lands (or lands exempt from the "payment of public revenue), and of all other lands paying only favorable quit "rents, the permanent assessment of the land-tax shall be made exclusively of the "said articles now recited."

From information so far available, it would appear that at present times proprietors of alienated lands do not seem to enjoy any Excise revenue, their source of revenue being confined to land revenue, to which latter item of land revenue alone, all settlements hitherto ordered by the Madras Government of Inams, were confined. No definite order or record has been traced directly dealing with continuation or abolition of such revenue by Inamdars who may hold sannads in their favor alienating Excise or other sources of revenue. 'I am still continuing enquiries, and shall submit further report if additional infomation bearing on the point is collected.

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No. 5534-43—Ex. 176, dated Bangalore, 2nd February 1900.

ORDER—Government are pleased to authorize Deputy Commissioners to make to inamdars, entitled to toddy revenue, advances for the year 1898-99, similar to those ordered for previous years, particular care being taken to see that the amount advanced does in no case exceed the toddy revenue actually due to the Inamdar. These advances will, as heretofore, be subject to future adjustment, and the tree-tax together with local cess thereon should be excluded from the amounts advanced, pending the final decision of Government on the question.

2. The Excise Commissioner is requested to submit, at an early date, a consolidated statement showing particulars of revenue due to Inamdars and the amounts actually advanced to them for each year up to date.

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D. O. dated the 21st August 1900 from C. Sreenivasiengar, Esq., Secretary to Government, to P. N. Purnaiya, Esq., Excise Commissioner in Mysore.

Some months back you discussed the question of Inamdars' right to toddy revenue with the Dewan and ascertained his views, to give effect to which you

kindly promised to submit at an early date a draft of Rules. When I met you at Mysore last month, you were pleased to tell me that you were touring through the Mysore district and collecting information in order to enable you to formulate your proposals. I would therefore request you to expedite the forwardal of the draft rules as early as practicable. Kindly send me a line as to how the matter stands at present.

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D. O. dated the 6th September 1900, from P. N. Parmaiya, Esq., Excise Commissioner in Mysore, to C. Sreenivasiengar Esq., Secretary to Government, General and Revenue Departments.

I enclose a note on the question of settlement of Inamdars' claims to Abkari Revenue with a synopsis of typical cases of alienated villages which are entitled to Excise revenue from toddy, with reference to your D. O. of 21st August. The rules you find in para 11 could easily be amplified if the lines are approved.

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Note on the question of Settlement of Inamdar's claims to Abkari Revenue, by P. N. Parmaiya, Esq., Excise Commissioner in Mysore.

1. The question of Inamdars' title to toddy Excise requires very early settlement. At present a very few of them receive advances of the amount of shop rent of their Inam shops minus working charges at 5 per cent. These represent a small fraction only of the entire number, namely, $\frac{1}{227}$. Till before the introduction of the tree-tax system, a certain number of Inamdars possessing groves only, also received such advances. This was to the extent of the grove rent realised, minus working, that is collection, *i.e.*, establishment charges, at 5 per cent. Their number also was small, representing a small fraction, namely, $\frac{133}{2271}$. There are in the Province at present 2,271 Inam villages. Those that are now getting any partial revenue even, represent only a small proportion of the number. On what principle or principles the solution should be based is now the point.

2. The first consideration seems to be, to estimate the magnitude of the Revenue involved. No special statistics are available for this purpose. A rough idea could only be formed. Firstly, from the proportion of the number of Inam villages to the total number of Government villages; secondly, from the same relation between the respective populations; thirdly, from the number of trees tapped for the Inam shops; and fourthly, also from the proportion of private trees to Government trees tapped. The village ratio is as 1,457 : 2,271. Population is as 51,110 : 71,015. Though the number of Inam villages is large going over two thousand, yet there are Inam shops, at present in working condition in only 202; and in 53 there are both shops and groves. For these working shops, about 24,111 trees have been tapped. No doubt, these two hundred and odd cases demand first attention. But these, as well as for the rest, the general question has to be fully considered all the same. For example, if the particular Inam has the excise title conceded to it, its case also will have to be considered, although it may be distinguished from the above category as one where the shop was, and has not long since fallen into disuse. Similarly the case where there was no shop at all, although the Inam has the Abkari revenue conceded by the sannad. About 255 villages may be taken to be in current working; and about three-fourths of the rest, say about 1,720 may show tangible claims according to their sannad. The number of private trees tapped is about 145,474. These figures are not of any very great value, because they include trees in Inam and in Government holdings.

3. A rough idea of the revenue involved in this concession of claim, may be formed from the grove and shop rentals realised in Inam villages in the years 1892-93 to 1896-97 which are as follows:—

| Years. | Shop-rent. | | | Grove-rent. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. |
| 1892-93 ... | 38,323 | 5 | 6 | 19,352 | 14 | 3 | 57,676 | 3 | 9 |
| 1893-94 ... | 53,305 | 13 | 4 | 48,432 | 7 | 1 | 1,01,738 | 4 | 5 |
| 1894-95 ... | 44,588 | 1 | 0 | 25,666 | 3 | 1 | 70,254 | 4 | 1 |
| 1895-96 ... | 44,209 | 8 | 6 | 43,029 | 10 | 0 | 87,239 | 0 | 0 |
| 1896-97 ... | 43,526 | 8 | 6 | 21,745 | 6 | 8 | 65,271 | 15 | 2 |
| Total ... | 2,23,953 | 2 | 4 | 1,58,226 | 9 | 1 | 3,82,179 | 11 | 5 |

4. The case of Inamdars without current working shops may be first considered. At present, *i. e.*, since 1897-98 after the introduction of the T. T. System, they are not enjoying any revenue except tree-rent. But as consideration is now also intended to be given to their case on equitable principles, giving due recognition to their title, and giving them the benefit of consumption in their villages on lines similar to what has been adopted in determining the revenue between Madras and Mysore, the treatment required in these cases seems to be simply to determine the proportionate revenue on the consumption and make an annual lump-sum grant, or to capitalise it and once for all compensate them by any aggregate sum. It must be borne in mind that the calculation of the proportionate revenue in these cases cannot rest on any certain and reliable basis and cannot be freed absolutely from guess.

5. If the consideration of these cases is put by, then the number to be dealt with becomes quite small, only within three hundred. In this number the first in order for disposal is that class of Inam which now enjoys the revenue. This class of Inam consists of those that have their own supply groves for their own shops; and secondly those that have shops only and depend partly or wholly on external supply either from private trees or Inam trees or even Government trees. Government trees are now freely marked for such shops, as the tax is collected by Government, and at present is not even held in suspense, *i. e.*, shown separately in Provincial accounts pending the final decision of the question by Government. In these cases, the shop rents will be determined annually during the sales. The tree-tax could, however, be ascertained with complete accuracy as at present accounts are maintained to show what trees and where, and how, many are tapped for these shops. Should they be pronounced as entitled to get the tree-tax also, the amount readily ascertainable from our accounts will have to be added to the amount of shop rent, and the total amount including shop rent and tree-tax will have to be paid annually deducting establishment charges according to the ratio (5 per cent) now laid down.

6. The question is thus proposed to be solved on the principle that revenue from duty or tax should follow locality of consumption, as has been now recognised between Madras and Mysore.

7. Then will be left the cases of those Inam villages which contain grove or groves only but no shops, and from which supply is drawn to shops outside either Inam or Government. There are numerous places where Government shops depend mainly on private or Inam groves. If the revenue should go to the place of consumption, then these proprietors of vast numbers of trees get nothing more beyond the tree-rent. This measure is at present highly unpopular with them. They do not understand or do not accept the argument based on the principle of consumption; why, when their trees are tapped, they should not get the tax, as even if the tree is taxed wherever it is situated, the consumption is controlled and the tax could as well be put on production, in the same way and with the same convenience as on consumption.

8. So far as Government is concerned its interests are unaffected where the party owning the shop and the one possessing the grove are Inamdars. Between these two, the shop rent and the tree-tax both are shared but do not go into Government Treasury. It may therefore be contended that Government may adopt the one or the other. But it is not so. Government would lose all the tax on Inam trees tapped for Government shops. In this view distributing revenue from tax according to the place of consumption seems to have preference.

9. It will be an omission not to state the other arguments adduced by the proprietors of trees only. They point out that the consumption principle has not been adopted where arrack is concerned between Mysore Territory and British Provinces. The case is the same with foreign liquor. Ganja affords another instance. In these matters no reciprocity is observed. Customs duties on foreign liquor consumed in Mysore do not come to Mysore Treasury. Arrack is not even allowed to be imported. Ganja must have its duty prepaid before a stalk could be brought here. These therefore, they argue, form exceptions and do not yield revenue in Mysore according to locality of consumption; and urge that the production should be taxed, as in that manner they will be benefited.

10. But these arguments do not commend themselves as sound, for the reason that both parties are not similarly situated in regard to each one of these branches. We do not produce any opium. When ganja is available for export, certainly we can levy a duty before allowing its export. Export or import of country spirits on either side is prohibited without payment of duty. Foreign liquor is not Indian. It is needless further to sift this matter. The arguments adduced *pro* and *con* are briefly reiterated for the information of Government.

11. The adjustment of claims will be simple if the following method is adopted:—

If the Inam is entitled to Excise revenue—

(1) Where the Inam has its own shop, it should get the entire shop rent.

(2) If the shop rent is collected by Government, 5 per cent should be deducted.

(3) If the trees in the Inam are tapped for the shop within it, the tree tax on these trees should go to the Inam.

(4) If the tree tax is collected by Government Agency, as it should be, then 5 per cent should be deducted as above.

(5) If the trees are in Government land outside the Inam, then the tree tax to be refunded should be further, (*i. e.*, in addition to the 5 per cent of Rules 2 and 4) subjected to a reduction of four annas per tree or of any amount which for the year concerned, is declared by Government to be the leviable rate of tree rent.

(6) If the trees are in private land, then the tree rent is subject to an understanding between the proprietor and the Inamdar or the shopman in the Inam for whose shop the tree is tapped.

(7) Where the Inam is entitled to Excise revenue, but has only trees, the Inam should get an annual lump-sum grant calculated once for all on the population in the village according to the most recent census. As Government revenue is to Government population, so should Inam revenue be in relation to Inam population.

(8) Where such Inam has no population at all, the Inam should get nothing beyond tree rent, its sannad title to Excise revenue notwithstanding.

12. Synopsis of typical cases is appended.

13 The only question remaining to be discussed is on what lines should the existence or otherwise of the title be decided. No doubt sannads may be again consulted. Where the Inam settlement is not manifestly incorrect, it should be adhered to, where it clearly concedes the Abkari on Panchabab Revenue. Where it merely concedes the revenue from date trees Echal Pyru, sannad should again be invariably consulted and enjoyment enquired into. What phraseology in the sannad should or should not be regarded as alienating the grant must form the subject of a separate set of rules, the consideration of the present subject being restricted to the concession of tree tax and to the extent of such concession in the several typical instances.

14. A revised set of rules is also submitted.

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Synopsis dated 4th September 1900 of the typical cases of alienated villages which are entitled to excise revenue from toddy—prepared by P. N. Purnaiya, Esq., Excise Commissioner in Mysore.

(1) ALIENATED VILLAGES WHICH HAVE NEITHER SHOPS NOR GROVES.

*Bangalore District.*—Jodi Haligevadarhalli is entitled to Excise revenue from toddy; but it has neither a shop nor groves. About 50 residents of this village resort to the shop at the Government village Nagarbavi. At present no revenue is derived by this village, there being neither a shop nor a grove in it.

Sarvamanya Kannamangala village in the Closepet sub-taluk is another instance. About 48 residents of this village resort to the shop at the Government village Kyasapura. Amount advanced is nil.

Sarvamanya Madapura in the Channapatna taluk is the third instance. About 20 residents of this village resort to the shop at Kodamballi. Amount advanced is nil.

*Kolar District.*—The following villages are entitled to Excise revenue from toddy; but thay have neither shops nor groves, so that the toddy-drinkers thereof resort to the shops in Government villages:—

| *Taluk.* | *Village.* |
|---|---|
| Mulbagal ... ... | (1) Jodi Nundynur Agrahar<br>(2) Nallandahalli |
| Chintamani ... ... | Jodi Marinaklehalli |
| Srinivaspur ... ... | Jodi Sigehalli |
| Chikballapur ... ... | Jodi Anakanmur. |

Amounts advanced are nil.

*Tumkur District.*—The following villages are entitled to excise revenue from toddy, but they have neither shops nor groves:—

| *Taluk.* | *Village.* |
|---|---|
| Tumkur ... ... | (1) Ahobalagrahar<br>(2) Puttasandra<br>(3) Satyamangala |
| Maddagiri ... ... | (1) Ranganahalli<br>(2) Vengalammanhalli<br>(3) Byrenhalli |
| Tiptur ... ... | Benakankere |
| Kunigal ... ... | (1) Beerganhalli<br>(2) Balanahalli<br>(3) Lakkasettipura<br>(4) Kodiagrahal koppal. |

Amount advanced is nil.

*Mysore District.*—The following villages are entitled to excise revenue from toddy, but they have neither shops nor groves:—

| *Taluk.* | *Village.* |
|---|---|
| Mysore ... ... | Arsikere. |
| Nanjangud ... ... | (1) Manahalli<br>(2) Hattivalu |
| Mandya ... ... | (1) Kestura<br>(2) Honnakare |

Amount Advanced is nil.

*Hassan District.*—The following villages are entitled to excise revenue from toddy, but they have neither shops nor groves:—

| *Taluk.* | *Village.* |
|---|---|
| Arkalgud ... .. | (1) Bilagula<br>(2) Hodenur<br>(3) Karegula |
| Channarayapatna .. | (1) Hosahalli<br>(2) Oottenahalli |
| Belur ... ... | (1) Settihalli<br>(2) Belavadi |

Amount advanced is nil.

*Kadur District.*—The following villages are entitled to the excise revenue from toddy, but they have neither shops nor groves:—

| *Taluk.* | *Village* |
|---|---|
| Kadur ... ... | Machenahalli |

Amount advanced is nil.

*Shimoga District.*—The following villages are entitled to excise revenue from toddy, but they have neither groves nor shops:—

| *Taluk.* | *Village.* |
|---|---|
| Honnali ... ... | Kunigalkatte |
| Sorab ... ... | Andavalli |

Amount advanced is nil.

II. ALIENATED VILLAGES WHICH HAVE BOTH SHOPS AND GROVES.

*Bangalore District.*—The Damnagundu Jodi village in the Channapatna taluk has both a shop and groves. The groves of this village supply toddy to the shops in the Government villages of Byrapatna and Channapatna kasaba. There are only about 15 toddy-drinkers in this village. Travellers on the Mysore road and toddy drinkers in the neighbouring Government villages of Mudgere, Sletti halli, &c., resort to this shop. Amount advanced on account of shop and grove rent are Rs. 3,208-4-0 and Rs. 2,110, respectively. Trees tapped for 1899-1900 were 166.

Marlelukuppe Sarvamanya village in the Kankanhalli taluk has both a shop and a small grove. The supply from this grove being insufficient, the shop taps trees both in occupied and unoccupied lands in the Government village Rayasandra of the same taluk. The toddy-drinkers residing in this village are about 67. Those of the neighbouring Government villages also resort to it. The Deputy Commissioner has not granted any advance, pending enquiry. Trees tapped amounted to 110 in 1899-1900.

*Kolar District.*—The Jodi Ajjapalli in the Kolar taluk and Jodi Mallenahalli in the Goribidnur taluk have both shops and groves, and are self supporting. From the Ajjapalli groves Kolar shop gets its supply. No amount has been advanced by the Deputy Commissioner pending enquiry. Only 7 cocoanut trees were licensed for the Ajjapalli shop and 180 for the Mallenahalli shop during 1899-1900, as no more fit trees were available.

*Tumkur District.*—The Garani, Byranahalli and Sivangere Jodi villages in the Maddagiri taluk, Borasandra and Gollhalli villages in the Sira taluk, Bandihalli Gottegere in the Kunigal taluk, Sarthavalli in the Tiptur taluk, and Jajarayanhalli and Venkatapura in the Pavagada taluk have both shops and groves.

The following table shows the amount of advance made to the Inamdars and the number of trees tapped by the shops :—

| Taluk. | | Village. | | Advance made both for shops and grove before T. T. | Trees tapped. |
|---|---|---|---|---|---|
| Maddagiri | ... | Garadi | ... | 1,700 0 0 | 230 |
| | | Byranhalli | ... | ..... | 119 |
| | | Sivangere | ... | 320 0 0 | 59 |
| Sira | ... | Borasandra | ... | 1,800 0 0 | 123 |
| | | Gollahalli | ... | ..... | 67 |
| Kunigal | ... | Bandihalli | ... | ..... | ... |
| | | Gettigere | ... | 230 0 0 | 81 |
| Tiptur | ... | Sarthavalli | ... | 450 0 0 | 68 |
| Pavagada | ... | Jajoorayenhalli | ... | 2,800 0 0 | 339 |
| | | Venkatapura | ... | 4,050 0 0 | 350 |

*Mysore District.*—The Debbur Sarvamanyavillage, Nanjangud taluk, has both a shop and groves. The shop gets its supply from the groves in this village, another Inam village Hartale, and Government village Kyathanahalli. There are about 50 toddy-drinkers in this village. Amount advanced was Rs. 1,279-11-0 on account of both shop and grove. Trees tapped were 118. Kasavanhalli Kayamgutta village has both a shop and groves. The shop gets its supply from the groves in this village and also from Government grove in Lakshmanpura. Amount advanced was Rs. 1,057-8-0 on account of both shop and grove. Total number of trees licensed amounted to 96.

*Shimoga District*—Hunsegatta Inam village in the Honnali taluk has both a shop and grove. No advance has been made by the Deputy Commissioner pending inquiry. The trees tapped were 56.

III. ALIENATED VILLAGES WHICH HAVE SHOPS ONLY.

*Bangalore District.*—Hindiganal village in the Hoskote taluk has only a shop which gets its supply from other Inam villages, *viz*:—Ittsandra, Dalasigere, Sid-

danhalli, Medur, Kadahalli and Gaddalahallipura. No advance has been made by the Deputy Commissioner pending enquiry. Trees tapped amounted to 310.

*Tumkur District.*—Chickseebi Sarvamanya village and Jodi Vaddarahalli village in the Tumkur taluk, have only shops, but no groves. They get their supply from the Government groves. The amount advanced was Rs. 2,539. Trees tapped for the Chickseebi and Vaddarahalli villages amounted to 120 and 130 respectively.

*Mysore District.*—The Inam villages of Maddur, Mannahalli and Kollahalli in the Nanjangud taluk, have only shops, but no groves. They get their supply from Government villages. Only the Inamdar of the Kallahalli village has received an advance of Rs. 333, while the cases of others are pending enquiry. Trees tapped in the above villages were 160, 80 and 83 respectively.

*Hassan District.*—Bandisettihalli Inam village in the Hole-Narsipur taluk has only a shop, but no grove. It gets its supply from a Government grove in Bantrahal village. Amount advanced was Rs. 1,800. Trees tapped amounted to 180.

IV—ALIENATED VILLAGES WHICH POSSESS GROVES ONLY.

*Bangalore District.*—Bogimaranahalli or Panterpalya, Bangalore taluk, has only a grove which supplies its toddy to the Bangalore city shop. No advance was made pending enquiry.

Dollahalli, Kankanhalli taluk, has only a grove which supplies toddy to the Government shops at Venkatroydoddi and Kootagondahalli. Amount advanced before T. T. was Rs. 219-4-10. No advance has been made after the introduction of the T. T. system.

*Tumkur District.*—Guddathimmanahalli and Vitlapura in the Maddagiri taluk have only groves which supply toddy to Government shops. Amount advanced before T. T. on account of Guddathimmanahalli was Rs. 12. The other village has received no advance pending enquiry.

*Mysore District.*—Nachenahalli in the Mysore taluk has only a grove. A shop existed here up to the year 1896-97 but subsequently it was ordered to be closed owing to its close proximity to the Mysore City shops. Kattavadipura and Hottawalu in the Nanjangud taluk have only groves which supply toddy to Government shops. No advance has been ordered by Deputy Commissioner pending enquiry.

*Hassan District.*—Somenahalli in the Belur taluk has only a grove which supplies toddy to Government shops. No amount has been advanced pending enquiry into the claims of the Inamdars to toddy revenue.

V—DEPOPULATED ALIENATED VILLAGES HAVING A TITLE TO EXCISE REVENUE FROM TODDY.

*Mysore District.*—Bendigahalli village, Nanjangud taluk, is depopulated. It has a date grove which supplies toddy to Government shops. The raiyats of Chennagudi Government village cultivate the lands in it. No amount has been advanced pending enquiry.

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D. O. letter to P. N. Purnaiya Esquire, from C. Sreenivasiengar Esquire, dated 14th September 1900.

Kindly refer to para 14 of the note *re* Inamdar's claims to Abkari Revenue sent with your D. O., dated 6th instant, and let me have the set of rules referred to therein as the same was not received with the note.

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D. O. letter, dated 18th September 1900, from P. N. Purnaiya Esquire, to C. Sreenivasiengar Esquire.

As desired in your D. O. of the 13th instant I send draft rules *re* Inamdar's claims to Akbari Revenue.

In my D. O., dated 6th instant I stated that the important rules were given in para 11 of the note and that if the idea therein submitted was accepted the other rules could be framed which bore on nature of investigation into claims and adjustment of revenues connected with Inams now in the hands of Government but as you have desired for the full set of rules in your D. O. of the 13th instant under reply I have reframed them in extenso.

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No. 2074-83—R. F. 166-92, dated Bangalore, 2nd August 1901.

ORDER— The question of the settlement of the Inamdars' claim to the toddy revenue of their villages in Mysore has for some time past been pending the final decision of Government. In Proceedings No. 443-51—R. 69, dated 11th July 1893, an enquiry was directed into the claim of each Inamdar, and the attention of the Deputy Commissioners was specially called to certain main heads on which information was required. In a small number of cases reports were accordingly submitted for the orders of Government. The principle on which the claims should be settled not having been expressly laid down, the reports were not such as to enable Government to pass final orders without further enquiry. Government are now pleased to issue the following rules for the settlement of the claimt of holders of alienated villages to the several items of revenue from toddy in connection with their villages and their adjustment under each of the systems introduced since the year 1892-93. The Deputy Commissioners of Districts are requested to enquire either by themselves or by Assistant Commissioners under their directions, into all such claims in conformity with the rules and submit their reports to the Excise Commissioner in such form as will admit of his passing them on with his own opinion for the final orders of Government without directing a further investigation or calling for additional information.

RULES.

The Government of Mysore are pleased to make the following rules for the adjustment of the several items of revenue from toddy, connected with alienated villages, under each of the systems introduced since the year 1892-93:—

SECTION I.—PRELIMINARY.

1. *Definitions.*—(1) Shop-rent is the amount of license fee for the right of vending toddy in an authorized shop, the amount being determined by the result of the auction sale of the shop.

(2) Grove rent is the amount realized by selling by public auction or by otherwise leasing the right of drawing toddy from the trees in a grove.

(3) Tree-tax is the fee charged for every tree from which it is intended to draw fermented toddy.

(4) Tree-rent is the price paid to the owner of toddy-yielding trees for allowing the licensees of shops or tapman to draw toddy from them.

SECTION II.—THE FARMING SYSTEM.

2. *Payments to those entitled to Excise Revenue.*—Under the farming system which was in force for five years from 1892-93 to 1896-97, the proprietor of an alienated village who is entitled to Excise revenue from toddy shall get the whole of the rent of the "Shop Farm" or "Grove Farm" or of both, realized in his village, *minus* the proportionate cost of establishment charges at 6 per cent, and local cess payable to Government.

3. If his shop has obtained supplies of toddy from any Government grove or from the grove of any other alienated village, not separately sold as an independent "Grove Farm," a duduction should also be made from the above amount at the rate of four annas for each tree tapped for his shop. If the tapped trees belong to a Government grove, the amount thus deducted shall be credited to Government; or if they belong to another alienated village, it shall be paid to the proprietor of such village, the local cess thereon being credited to Government.

4. *Payments to those not entitled to Excise Revenue.*—The proprietor of an alienated village not entitled to Excise revenue from toddy, shall get only tree-rent on account of the "Grove Farm" sold in his village. As the "Grove Farm" includes both the farm-rent on account of the right of drawing or removing toddy from the trees, and the tree-rent on account of the ownership of the trees leased to be tapped, the toddy rent being payable to Government and *tree-rent to the proprietor* of the village, 4/5ths of the rent of the "Grove Farm" shall be credited to Government on account of the farm-rent or duty on toddy, and 1/5th only shall be paid to the proprietor on account of tree-rent.

SECTION III.—THE PRELIMINARY TREE-TAX SYSTEM.

5. *Payments to those entitled to Excise Revenue.*—Under the preliminary tree-tax system which was in force in the year 1897-98, the "Grove Farms" in alienated villages were, as a rule, not sold or leased by Government, the proprietors thereof being left to lease them to toddy vend-farmers or shop-keepers at such rates of tree-rent as might be privately settled by themselves, so that the whole of the amount levied by Government for the trees tapped in alienated villages, was credited under tree-tax, the tree-rent being recovered by the proprietors themselves. In such cases the proprietors entitled to Excise revenue from toddy, shall get the refund of the whole amount of tree-tax, as well as the shop-rent, if any *minus* the proportionate cost of establishment charges at 6 per cent and local cess payable to Government.

6. If the shop has drawn supplies of toddy from a Government grove or from the grove in another alienated village, the adjustment shall be made in the manner laid down in para 3 above.

7. But in the case of certain alienated villages, the groves whereof were attached to particular toddy farms in the year 1896-97, the proprietors not having been allowed to lease their trees privately, for the year 1897-98, they will get for the year 1897-98 the same amount as is payable to them for the year 1896-97.

8. *Payments to those not entitled to Excise Revenue.*—In cases where the proprietors were not allowed to lease their trees privately, the arrangements which existed in the year 1896-97, having been ordered to continue for the year 1897-98, the proprietors shall get the refund of tree-rent calculated at four annas for each tree tapped in their villages *minus* local cess thereon payable to Government.

SECTION IV.—TREE-TAX SYSTEM.

9. *Payments to those entitled to Excise Revenue.*—Where the proprietor of an alienated village has both a shop and a date grove in his village, and the trees in the grove are tapped for the supply of toddy only to the shop in the village, both the shop-rent and the tree-tax shall be payable to him, *minus* the cost of Government establishment at 6 per cent which shall be payable to Government, as well as the local cess on the tree-tax.

10. If trees in his village are tapped also for shops in other alienated villages *not entitled* to Excise revenue from toddy, or for shops in Government villages, or for both, the tree-tax of such trees, as well as the rent of the shops and the local cess on the tree-tax shall be payable to Government.

11. If the trees are tapped for shops in other alienated villages *entitled* to Excise revenue from toddy, the tree-tax of the trees shall be payable to such alienated villages, as well as the rent of the shops therein, *minus* the cost of Government establishment at 6 per cent which shall be payable to Government, as well as the local cess on the tree-tax.

12. Where the proprietor has only a shop in his village, the shop-rent shall be payable to him, as well as the tree-tax of the trees tapped for his shop either in Government occupied or unoccupied lands or in other alienated villages or lands, *minus* the cost of Government establishment at 6 per cent, which shall be payable to Government, as well as the local cess on the tree-tax.

13. Where the Inam is entitled to Excise revenue, but has only trees, the Inam should get a commutation lump sum grant established for all on the population in the village according to the most recent Census. As Government revenue is to Government population so should Inam Revenue be in relation to Inam population.

14. Where such Inam has no population at all, the Inam should get nothing beyond the rent, its sanad title to Excise revenue notwithstanding, and such rent shall be at such rate as may be settled between himself and the tapper.

15. Provided, however, that if the above trees have been attached to any particular shops from time immemorial, the trees will be leased by Government, as usual, to the licensees of such shops for tree-rent at a rate not less than four annas per tree per annum, to be payable to the owners thereof, the local cess thereon being payable to Government.

16. *Payment where not entitled to Excise Revenue.*—In cases where the proprietor of an alienated village is not entitled to Excise revenue from toddy, he will be at liberty to lease his trees to the licensees of shops for the manufacture of toddy, for such tree-rent as may be settled between himself and the licensees of shops.

17. Provided, however, that if his trees have been attached or assigned to any particular shops from time immemorial, the trees in such groves will be leased by Government as usual, to the licensees of such shops, for tree-rent at a rate not less than four annas per tree per annum, to be payable to the owners thereof, the local cess thereon being payable to Government.

SECTION V.—GENERAL.

18. *Procedure for determining rights of alienated villages to Excise Revenue.*—The following procedure is prescribed for the guidance of the Deputy Commissioners of Districts for determining the rights of alienated villages to Excise Revenue from toddy:—

(1) When the investigation of a claim to Toddy revenue is taken up, the first point to be determined is, whether such claim is for Excise revenue only, or for tree-rent only, or for both.

(2) If the claim is for tree-rent only, a decision should be recorded according to the claimant's own admission that he is entitled only to tree-rent on account of the trees tapped in his village, but the local cess thereon should be made payable to Government.

(3) If, on the other hand, the claim is for Excise revenue only, or for both Excise revenue and tree-rent, the Inam Settlement and the Title-Deed should be the starting point. Where it is conclusively clear from the Inam Settlement Register that the whole Excise revenue, *viz.*, "Abkari" or "Panchbab," or only Toddy Excise has been conceded, the Inam Settlement should be adhered to. But when it is not so in consequence of ambiguous or doubtful words, such as "Eechal Pyru" instead of "Shendi" being used, the original sannad of the village and the beriz account of the year in which the village was alienated, should be consulted to ascertain whether the Excise on toddy was included in the assets of the total beriz which was alienated, and the finding should be duly recorded. The claim should only be admitted to the extent alienated, as established in each individual case.

19. If in any case, there has been no enjoyment of Excise revenue, within the twelve years preceding the year 1892-93, the circumstances connected therewith should be reported, with the Excise Commissioner's opinion, for the orders of Government.

20. Also, if there are any special cases, in which notwithstanding the absence of sannads or recognition by the Inam Department, there has been an uninterrupted enjoyment for a period of not less than fifty years preceding the year 1892-93, the same should be specially reported, with the Excise Commissioner's opinion, for the orders of Government.

21. Pendency of claim before a Revenue Court is no interruption within the meaning of this rule.

22. Where it is clear that the Inam Settlement has not conceded the right to Excise revenue from toddy, the claiment should be awarded tree-rent only. But

where it has been conclusively established that the claimant is entitled to Excise revenue from toddy, the finding should be duly recorded and the award made accordingly.

23. *Government reserve right to make addition to 6 per cent for Establishment charges.*—The Government reserve to themselves the right of making such reasonable addition to the aforesaid 6 per cent for establishment charges as from time to time they may consider necessary.

24. *Deputy Commissioners at liberty not to sell, or license shops in alienated villages.*—The Deputy Commissioners of districts will be at liberty, under the provisions of Excise Laws, not to sell or license the shops in alienated villages, on the ground of there being too many shops, or for any other valid reason, the proprietors of such villages being awarded reasonable amount of compensation, calculated in the manner laid down in para 13 above.

25. *Alienees wish to compound with Government for lump-sum payment.*—Wherever the proprietors of alienated villages entitled to Excise revenue are willing to compound with Government for an immediate payment not exceeding 20 times the net annual income from Excise revenue upon the average for the ten years, *i. e.*, of five years prior to 1873 and of five years ending 30th June 1896, the matter should be reported for the orders of Government.

26. *Revenue of alienated villages fluctuates as Government Revenue.*—The revenue of alienated villages must necessarily be a fluctuating item in the same way as Government revenue. But when once the claim is decided on its merits, the payment to be made to the claimant in each succeeding year would, under existing conditions, be a matter of mere routine.

27. *Cases not coming under above rules.*—Cases if any, not coming within the purview of the foregoing rules, should form the subject of a special communication.

28. *Settlement of claims not to be delayed.*—The settlement of the claims of the proprietors of alienated villages to toddy revenue has long been delayed. The Deputy Commissioners of districts will fix a reasonable time within which all such claims should be preferred and give due publicity to the same by a notice in the official Gazette. They should afterwards lose no time either by themselves or by Assistant Commissioners under their directions, in enquiring into all such claims and forwarding their reports to the Excise Commissioner in such form as would admit of his passing them on with his own opinion for the final orders of Government, without directing a further investigation or calling for additional information.

29. *How enquiry should be conducted.*—The record of the enquiry in each case, which, as far as possible, should be conducted in the manner laid down in Sections 201 and 202 of the Land Revenue Code, should accompany the report referred to in para 23 above, together with a calendar in the Form A hereto appended.

Calendar of a claim to Toddy Revenue enquired into by.....District

| Name of Taluk. | Name of Hobli, Sammat or Magani. | Name of Sarva-Inam, Jodi or Kayamgutta village. | Name of Inamdar, Jodidar or Kayamgutdar. | Documents, etc., relied upon. | Witnesses examined. | Finding. | Amount awarded, if any. | Grounds of decision |
|---|---|---|---|---|---|---|---|---|
| 1 | 2. | 3 | 4 | 5 | 6 | 7 | 8 | 9. |
| | | | | | | | | |

.....District,
Dated.....190

Deputy Commissioner,
.....District.

MGCPB—100—14-10-01.

*Proceedings of the Government of Mysore,*

No. 2074-83—R. F. 166-92, DATED BANGALORE, 2ND AUGUST 1901.

ORDER—The question of the settlement of the Inamdars' claim to the toddy revenue of their villages in Mysore has for some time past been pending the final decision of Government. In Proceedings No. 443-51—R. 69, dated 11th July 1893 an enquiry was directed into the claim of each Inamdar, and the attention of the Deputy Commissioners was specially called to certain main heads on which information was required. In a small number of cases reports were accordingly submitted for the orders of Government. The principle on which the claims should be settled not having been expressly laid down, the reports were not such as to enable Government to pass final orders without further enquiry. Government are now pleased to issue the following rules for the settlement of the claims of holders of alienated villages to the several items of revenue from toddy in connection with their villages and their adjustment under each of the systems introduced since the year 1892-93. The Deputy Commissioners of Districts are requested to enquire either by themselves or by Assistant Commissioners under their directions, into all such claims in conformity with the rules and submit their reports to the Excise Commissioner in such form as will admit of his passing them on with his own opinion for the final orders of Government without directing a further investigation or calling for additional information.

## RULES.

The Government of Mysore are pleased to make the following rules for the adjustment of the several items of revenue from toddy, connected with alienated villages, under each of the systems introduced since the year 1892-93 :—

## SECTION I.—PRELIMINARY.

1. *Definitions.*—(1) Shop-rent is the amount of license fee for the right of vending toddy in an authorized shop, the amount being determined by the result of the auction sale of the shop.

(2) Grove-rent is the amount realized by selling by public auction or by otherwise leasing the right of drawing toddy from the trees in a grove.

(3) Tree-tax is the fee charged for every tree from which it is intended to draw fermented toddy.

(4) Tree-rent is the price paid to the owner of toddy-yielding trees for allowing the licensees of shops or tapmen to draw toddy from them.

## SECTION II.—THE FARMING SYSTEM.

2. *Payments to those entitled to Excise Revenue.*—Under the farming system which was in force for five years from 1892-93 to 1896-97, the proprietor of an alienated village who is entitled to Excise revenue from toddy shall get the whole of the rent of the "Shop Farm" or "Grove Farm" or of both, realized in his village, *minus* the proportionate cost of establishment charges at 6 per cent, and local cess payable to Government.

3. If his shop has obtained supplies of toddy from any Government grove or from the grove of any other alienated village, not separately sold as an independent "Grove Farm," a deduction should also be made from the above amount at the rate of four annas for each tree tapped for his shop. If the tapped trees belong to a Government grove, the amount thus deducted shall be credited to Government; or if they belong to another alienated village, it shall be paid to the proprietor of such village, the local cess thereon being credited to Government.

4. *Payments to those not entitled to Excise Revenue.*—The proprietor of an alienated village not entitled to Excise revenue from toddy, shall get only tree-rent on account of the "Grove Farm" sold in his village. As the "Grove Farm" includes both the farm-rent on account of the right of drawing or removing toddy from the trees, and the tree-rent on account of the ownership of the trees leased to be tapped, the toddy rent being payable to Government and *tree-rent to the proprietor* of the village, 4/5ths of the rent of the "Grove Farm" shall be credited to Government on account of the farm-rent or duty on toddy, and 1/5th only shall be paid to the proprietor on account of tree-rent.

## SECTION III.—THE PRELIMINARY TREE-TAX SYSTEM.

5. *Payments to those entitled to Excise Revenue.*—Under the preliminary tree-tax system which was in force in the year 1897-98, the "Grove Farms" in alienated villages were, as a rule, not sold or leased by Government, the proprietors thereof being left to lease them to toddy vend-farmers or shop-keepers at such rates of tree-rent as might be privately settled by themselves, so that the whole of the amount levied by Government for the trees tapped in alienated villages, was credited under tree-tax, the tree-rent being recovered by the proprietors themselves. In such cases the proprietors entitled to Excise revenue from toddy, shall get the refund of the whole amount of tree-tax, as well as the shop-rent, if any, *minus* the proportionate cost of establishment charges at 6 per cent and local cess payable to Government.

6. If the shop has drawn supplies of toddy from a Government grove or from the grove in another alienated village, the adjustment shall be made in the manner laid down in para 3 above.

7. But in the case of certain alienated villages, the groves whereof were attached to particular toddy farms in the year 1896-97, the proprietors not having been allowed to lease their trees privately, for the year 1897-98, they will get for the year 1897-98 the same amount as is payable to them for the year 1896-97.

8. *Payments to those not entitled to Excise Revenue.*—In cases where the proprietors were not allowed to lease their trees privately, the arrangements which existed in the year 1896-97, having been ordered to continue for the year 1897-98, the proprietors shall get the refund of tree-rent calculated at four annas for each tree tapped in their villages *minus* local cess thereon payable to Government.

## SECTION IV—TREE-TAX SYSTEM.

9. *Payments to those entitled to Excise Revenue.*—Where the proprietor of an alienated village has both a shop and a date grove in his village, and the trees in the grove are tapped for the supply of toddy only to the shop in the village, both the shop-rent and the tree-tax shall be payable to him, minus the cost of Government establishment at 6 per cent which shall be payable to Government, as well as the local cess on the tree-tax.

10. If trees in his village are tapped also for shops in other alienated villages *not entitled* to Excise revenue from toddy, or for shops in Government villages, or for both, the tree-tax of such trees, as well as the rent of the shops and the local cess on the tree-tax shall be payable to Government.

11. If the trees are tapped for shops in other alienated villages *entitled* to Excise revenue from toddy, the tree-tax of the trees shall be payable to such alienated villages, as well as the rent of the shops therein, *minus* the cost of Government establishment at 6 per cent which shall be payable to Government, as well as the local cess on the tree-tax.

12. Where the proprietor has only a shop in his village, the shop-rent shall be payable to him, as well as the tree-tax of the trees tapped for his shop either in Government occupied or unoccupied lands or in other alienated villages or lands, *minus* the cost of Government establishment at 6 per cent, which shall be payable to Government, as well as the local cess on the tree-tax.

*Excise, dated 2nd August 1901.*

13. Where the Inam is entitled to Excise revenue, but has only trees, the Inam should get an annual lump sum grant calculated once for all on the population in the village according to the most recent Census. As Government revenue is to Government population so should Inam Revenue be in relation to Inam population.

14. Where such Inam has no population at all, the Inam should get nothing beyond the rent, its sannad title to Excise revenue notwithstanding, and such rent shall be at such rate as may be settled between himself and the tapper.

15. Provided, however, that if the above trees have been attached to any particular shops from time immemorial, the trees will be leased by Government, as usual, to the licensees of such shops for tree-rent at a rate not less than four annas per tree per annum, to be payable to the owners thereof, the local cess thereon being payable to Government.

16. *Payments to those not entitled to Excise Revenue.*—In cases where the proprietor of an alienated village is not entitled to Excise revenue from toddy, he will be at liberty to lease his trees to the licensees of shops for the manufacture of toddy, for such tree-rent as may be settled between himself and the licensees of shops.

17. Provided, however, that if his trees have been attached or assigned to any particular shops from time immemorial, the trees in such groves will be leased by Government as usual, to the licensees of such shops, for tree-rent at a rate not less than four annas per tree per annum, to be payable to the owners thereof, the local cess thereon being payable to Government.

## SECTION V.—GENERAL.

18. *Procedure for determining rights of alienated villages to Excise Revenue.*—The following procedure is prescribed for the guidance of the Deputy Commissioners of Districts for determining the rights of alienated villages to Excise Revenue from toddy :—

(1). When the investigation of a claim to Toddy revenue is taken up, the first point to be determined is, whether such claim is for Excise revenue only, or for tree-rent only, or for both.

(2) If the claim is for tree-rent only, a decision should be recorded according to the claimant's own admission that he is entitled only to tree-rent on account of the trees tapped in his village, but the local cess thereon should be made payable to Government.

(3) If, on the other hand, the claim is for Excise revenue only, or for both Excise revenue and tree-rent, the Inam Settlement and the Title-Deed should be the starting point. Where it is conclusively clear from the Inam Settlement Register that the whole Excise revenue, *viz.*, "Abkari" or "Panchbab," or only Toddy Excise has been conceded, the Inam Settlement should be adhered to. But when it is not so in consequence of ambiguous or doubtful words, such as "Eechal Pyru" instead of "Shendi" being used, the original sannad of the village and the beriz account of the year in which the village was alienated, should be consulted to ascertain whether the Excise on toddy was included in the assets of the total beriz which was alienated, and the finding should be duly recorded. The claim should only be admitted to the extent alienated, as established in each individual case.

19. If in any case, there has been no enjoyment of Excise revenue, within the twelve years preceding the year 1892-93, the circumstances connected therewith should be reported, with the Excise Commissioner's opinion, for the orders of Government.

20. Also, if there are any special cases, in which, notwithstanding the absence of sannads or recognition by the Inam Department, there has been an uninterrupted enjoyment for a period of not less than fifty years preceding the year 1892-93, the same should be specially reported, with the Excise Commissioner's opinion, for the orders of Government.

21. Pendency of claim before a Revenue Court is no interruption within the meaning of this rule.

22. Where it is clear that the Inam Settlement has not conceded the right to Excise revenue from toddy, the claimant should be awarded tree-rent only. But where it has been conclusively established that the claimant is entitled to Excise revenue from toddy, the finding should be duly recorded and the award made accordingly.

23. *Government reserve right to make addition to 6 per cent for Establishment charges.*—The Government reserve to themselves the right of making such reasonable addition to the aforesaid 6 per cent for establishment charges as from time to time they may consider necessary.

24. *Deputy Commissioners at liberty not to sell, or license shops in alienated villages.*—The Deputy Commissioners of Districts will be at liberty, under the provisions of Excise Laws, not to sell or license the shops in alienated villages, on the ground of there being too many shops, or for any other valid reason, the proprietors of such villages being awarded reasonable amount of compensation, calculated in the manner laid down in para 13 above.

25. *Alienees wish to compound with Government for lump sum payment.*—Wherever the proprietors of alienated villages entitled to Excise revenue are willing to compound with Government for an immediate payment not exceeding 20 times the net annual income from Excise revenue upon the average for the ten years, *i. e.*, of five years prior to 1873 and of five years ending 30th June 1896, the matter should be reported for the orders of Government.

26. *Revenue of alienated villages fluctuates as Government Revenue.*—The revenue of alienated villages must necessarily be a fluctuating item in the same way as Government revenue. But when once the claim is decided on its merits, the payment to be made to the claimant in each succeeding year would, under existing conditions, be a matter of mere routine.

27. *Cases not coming under above rules.*—Cases, if any, not coming within the purview of the foregoing rules, should form the subject of a special communication.

28. *Settlement of claims not to be delayed.*—The settlement of the claims of the proprietors of alienated villages to toddy revenue has long been delayed. The Deputy Commissioners of Districts will fix a reasonable time within which all such claims should be preferred and give due publicity to the same by a notice in the official Gazette. They should afterwards lose no time either by themselves or by Assistant Commissioners under their directions, in enquiring into all such claims and forwarding their reports to the Excise Commissioner in such form as would admit of his passing them on with his own opinion for the final orders of Government, without directing a further investigation or calling for additional information.

29. *How enquiry should be conducted.*—The record of the enquiry in each case, which, as far as possible, should be conducted in the manner laid down in Sections 201 and 202 of the Land Revenue Code, should accompany the report referred to in para 28 above, together with a calendar in the Form A hereto appended.

H. V. NANJUNDAYYA,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Excise Commissioner in Mysore.
The Comptroller to the Government of Mysore.
The Deputy Commissioners of Districts.

*Excise, dated 2nd August 1901.*

A.—Calendar of a claim to Toddy Revenue enquired into by .....District.

| Name of Taluk. | Name of Hobli, Sammat or Magani. | Name of Sarva-Inâm, Jodi or Kayamgutta village. | Name of Inamdar, Joddidar or Kayamgutdar. | Documents, etc., relied upon. | Witnesses examined. | Finding. | Amount awarded, if any. | Grounds of decision. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

.....DISTRICT,
*Dated*.....190

*Deputy Commissioner,*
.....*District.*

Exd—C. V.

# 1901-1902

# GOVERNMENT OF MYSORE

## EXCISE

## PROCEEDINGS

*Dated 2nd August 1901*

No. 2074-83
R. F. 166-92

Issuing rules for the settlement of the claims of holders of alienated villages to the several items of revenue from Toddy in connection with their villages, and their adjustment under each of the systems introduced since the year 1892-93.

SBP—7-8-1901—500

4242

(19)

1902

OFFICE OF THE ... 10343 8 FEB. 02 ... SORE.

FROM P. N. Purnaiya Esquire B.A.,
Excise Commissioner in Mysore.

To H. V. Nanjundayya Esquire M.A., M.L.,
Secretary to Govt of Mysore,
General & Revenue Depts.

Dated 31st January
Despatched 3/2 } 1902.
Received

General No. 4732
No. 207

Enclosure No. 9

SR 9/01

SL 2 -

In reply to paras 28 and 29 of the Government Proceedings No 2074-83 R.D. 166-92 dated 2d August 1901.

Submits copy of communications from the Deputy Commissioner, Chitaldrug District, reporting the results of enquiries in regard to the Toddy Revenue of the alienated villages in the Chitaldrug District, and states that he concurs with the Deputy Commissioner that none of the villages are entitled to Excise Revenue from Toddy.

Excise Commissioner's Office,
Bangalore, dated 31st January 1902

No. 4732 Emg 207 / 3/2

From

P. N. Krishna Iyer Esquire B.A.,
Excise Commissioner in Mysore
Bangalore.

To

H. V. Venkataya Esquire, M.A., M.L.,
Secretary to Government of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

Adverting to paras 28 and 29 of the Government Proceedings No. 2074-83 / R. Dis. 166-92, dated 2d August 1901, I have the honour to submit herewith copy of Communication No. 62, dated 11th September 1901, and 128, dated 17th January 1902, together with the enclosures of the latter, from the Deputy Commissioner, Chitaldrug District, reporting the results of enquiries in regard to the Toddy Revenue of the alienated villages in his District, viz, Chickanahalli, Lajjavanahalli, Chickerahalli and Tipparedihalli. The Deputy Commissioner has found that none of the villages are entitled to Excise Revenue from toddy, and I concur in his finding.

2. There are some date trees only at Chickanahally, but they were not sold by Government as a "Grove Farm" during any of the years 1892-93 to 1896-97, when the farming system

System was in force, so that no tree-rent is due to the village for that period. From the year 1897-98, the owner of the village was at liberty to lease his trees to the licensees of any toddy shops.

3. In the remaining villages there are no date trees.

4. There is a toddy shop in each of the aforesaid four villages; but none of them are entitled to shop-rent, as Excise Revenue from Toddy has not been conceded to them at the Inam Settlement. Accordingly no money of any kind is due to them by Government.

I have the honor to be,

Sir,

Your most obedient servant,

Excise Commissioner

in Mysore.

(2a)

~~189~~ 1901

FROM M. Narayan Rao Esqre.
Deputy Commissioner
Chittledrug Distt.

To P. N. Purnaiya Esqre B.A.
Excise Commissioner
in Mysore.

Dated 11th.

Despatched 14th September 1901

Received

General No. 62
No.

Enclosure No.

9/01

Encl to 2

Sir,

In acknowledging the receipt of Government Proceedings No. 2074-83 / R.T. 166-92, dated 2nd August 1901, regarding the settlement of the claims of the proprietors of alienated villages to the several items of Coddy revenue in connection with their villages, I have the honor to state that none of the Amildars in

386, dated 5/4/1894.
48, dated 21/8/1894
93, dated 1/10/1894
97, dated 2/10/1894.

in this District, is entitled to Toddy renew
by virtue of his Inamad. The claims of the
Inamdars of the villages of Sajjankere,
Chickenhalli, Sippanedihalli and Chickeen
-halli in each of which there is a toddy
shop, have been already enquired into
and reported upon, in this office letter
as noted in the margin. No trees have
been tapped in the said villages
entitling the Inamdars to the payment
of Tree-rent. Further I beg to add
that no advances have been made
to any of them since 1892-93.

I have the honour &c

Sd

for Deputy Commissioner
Chittledrug.

From
M. Ramyankas Esqre
Deputy Commissioner
Chittledrug District.

To P. N. Purnaiya Esquire Bn.
Excise Commissioner
in Mysore

Dated 12/22 nd January 1902
No. 128. Encs 4+4 files
His docket no 2941/28, dated 28/29 October

October 1901, returning the records relating to the enquiry in regard to the Inamdars' claim to Toddy Revenue of Anjjanakere, Chickmachelli, Tippireddihalli and Chickera-halli villages, for resubmission in the calendar form prescribed in Government Proceedings No. 2074-83 / R.F. 166-92, dated 2nd August 1901.

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In reply he is to forward herewith four calendars prepared in the prescribed form.

The records concerned are herewith returned.

M. Narain Rao.
Deputy Commr.

"Copy"
[illegible]

Excise Commissioner
Bgl. [illegible]

SR 9/01

SL: 3

This is the draft of an order to be issued pertaining to only one of the 4 cases referred to in the E. Comm's letter. After this is approved orders will be issued on the same lines in regard to the remaining 3 cases.

B/Mon

Read 9/3/02

No 1523 dtd 14/3/02
4331

Read again —

Government proc^s^

no 2074-83-R7, 166-92, dated 2nd August 1901 issuing instructions ~~for~~ regarding the investigation to be held by them to the claim of Inamdars to levy revenue of their villages.

Read —

Letter no 4732/207 dated 31st January 1902 from the Excise Comm^r^ in Mysore, reporting inter alia the result of enquiry held in regard to the claim for todoy revenue of the alienated village of Chickanahalli in the Chitaldroog district, together with the records connected with the case.

Order thereon —

As a result of enquiry held into the

Claim of to toddy revenue
of the Ekeicanamilli village
in the Chittaldroog district,
the Asstt Commr Chittal-
droog finds that the village
is not entitled to excise
revenue from toddy and
the Excise Commr ~~supports~~
agrees with the Dy Commr.
~~dismissal of the claim~~
Government concur with
the Dy Commr and the Excise
Commr in holding that
~~the~~ the Inamdar has not
substantiated this claim
to any of the abkari toddy
revenue. The claim is
accordingly disallowed.
The decision will be com-
municated to the Inam-
dar.

H. V. S
Secretary

H.L
AL
5/3/62

To
The Excise Commr
returning the records.
" Comptroller, M.S.
" Dy Commr, Chittaldroog
dist.

# 1901-1902

# GOVERNMENT OF MYSORE.

## EXCISE

## PROCEEDINGS

*Dated 14th March 1902*

No. 15234-6
Ex. 331

Disallowing the claim of the Inamdar of Chikanahalli village of the Chitaldrug Taluk in the Chitaldrug District, to the toddy revenue of the village.

SBP—14-4-02—200

*Proceedings of the Government of Mysore, Excise, dated 14th March 1902.*

READ AGAIN—

Government Proceedings No. 2074-83—R. F. 166-92, dated 2nd August 1901, issuing instructions regarding the investigation of Inamdars' claim to the toddy revenue of their villages.

READ—

Letter No. 4732—207, dated 31st January 1902, from the Excise Commissioner in Mysore, reporting *inter alia* the result of an enquiry held in regard to the claim for toddy revenue of the alienated village of Chikanahalli in the Chitaldrug District, together with the records connected with the case.

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No. 15234-6—Ex. 331, DATED BANGALORE, 14TH MARCH 1902.

ORDER THEREON.—As a result of enquiry held into the claim to toddy revenue of the Chikanahalli village in the Chitaldrug District, the Deputy Commissioner, Chitaldrug District, finds that the village is not entitled to Excise revenue from toddy, and the Excise Commissioner agrees with the Deputy Commissioner. Government concur with them in holding that the Inamdar has not substantiated his claim to any of the items of toddy revenue. The claim is accordingly disallowed. This decision will be communicated to the Inamdar.

H. V. NANJUNDAYYA,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Excise Commissioner in Mysore, returning the records.
The Comptroller to the Government of Mysore.
The Deputy Commissioner, Chitaldrug District.

Exd.—C.V.

R

Read again:—

Government Proc.
No. 2074-83-R. 166-92
dated 2nd August 1901
issuing instructions re-
garding the investigation
of Inamdars claim to the
toddy revenue of their
villages.

SR 9/01

SC: 4

Read:—

Letter No. 4732/207 dated
31st January 1902 from
the Excise Commr. in Mysore,
reporting inter alia the
result of an enquiry
held in regard to the claim
for toddy revenue of the
alienated village of Tippa-
reddihalli of the Chellakere
taluk, Chitaldrug Dist. trial
together with the records

connected with the case.

Order thereon:-

As a result of the enquiry held into the claim to toddy Revenue of the Seppareddihalli village in the Chitaldroog District, the Deputy Commr finds that the village is not entitled to toddy Excise revenue from toddy and the Excise Commr agrees with the Deputy Commr. Government concur with them in holding that the Inamdar has not substantiated his claim to any of the items of toddy revenue. The claim is accordingly disallowed. This decision will be communicated to the Inamdar.

No 15239-98/4333 14/3/02

Received 2nd Nov 1902

11/3/02

For Secretary

KG 11/3/02 3-11-02

To The Excise Commr
with the records.
" Comptroller, Mr G.
" Dy. Commr, Chitaldroog Distt

*Proceedings of the Government of Mysore, Excise, dated 14th March 1902.*

READ AGAIN—

Government Proceedings No. 2074-83—R. F. 166-92, dated 2nd August 1901, issuing instructions regarding the investigation of Inamdars' claim to the toddy revenue of their villages.

READ—

Letter No. 4732—207, dated 31st January 1902, from the Excise Commissioner in Mysore, reporting *inter alia* the result of an enquiry held in regard to the claim for toddy revenue of the alienated village of Tippareddihalli of the Challakere Taluk, Chitaldrug District, together with the records connected with the case.

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No. 15237-9—Ex. 333, DATED BANGALORE, 14TH MARCH 1902.

ORDER THEREON.—As a result of the enquiry held into the claim to toddy revenue of the Tippareddihalli village in Chitaldrug District, the Deputy Commissioner finds that the village is not entitled to Excise revenue from toddy, and the Excise Commissioner agrees with the Deputy Commissioner. Government concur with them in holding that the Inamdar has not substantiated his claim to any of the items of toddy revenue. The claim is accordingly disallowed. This decision will be communicated to the Inamdar.

H. V. NANJUNDAYYA,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Excise Commissioner in Mysore, with the records.
The Comptroller to the Government of Mysore.
The Deputy Commissioner, Chitaldrug District.

Exd.—C. V.

# 1901-1902

# GOVERNMENT OF MYSORE

## EXCISE

## PROCEEDINGS

*Dated 14th March 1902*

No. $\frac{15237\text{-}9}{\text{Ex. } 333}$

Disallowing the claim of the Inamdar of Tippareddihalli village of the Challakere Taluk in the Chitaldrug District, to the toddy revenue of the village.

SBP—15-4-02—200

(23) 24

Read again:—

Govt. Proc. No. 2074-83
R7 166-92

dated 2nd August 1902, issuing instructions regarding the investigation of mandars claim to toddy revenue of the Vedavathi.

SR 9/01

Read:—

Sl. 5

Letter No. 4732/207 dated 31st January 1902 from the Excise Commr. in myore, reporting inter alia the result of an enquiry held in regard to the claim for toddy revenue of the alienated village of in the Molakalmuru Taluk, together with the records of the case.

No 15260-62 dy 14/3/02
4334

Order therein:—

As a result of enquiry held into the claim to toddy revenue of the Chikkarahalli village in the Molakalmuru Taluk, the Deputy Commr. Chitaldroog Dist. finds that the village is

not entitled to Excise Revenue from toddy and the Excise Commrs. agree with the Dy. Commrs. Government concur with them in holding that the Inamdar has not substantiated his claim to any of the items of toddy revenue. The claim is accordingly disallowed. This decision will be communicated to the Inamdar.

Jeevaji
& N Murdeshwar

11/3/02

For Secretary

KS 11/3/02.
Lo 3 dfts.

The Excise Commr.
with records.
" Comptroller, M. S.
" Deputy Commrs. Chitaldroog Dt.

*Proceedings of the Government of Mysore, Excise, dated 14th March 1902.*

READ AGAIN—

Government Proceedings No. 2074-83—R. F. 166-92, dated 2nd August 1901, issuing instructions regarding the investigation of inamdars' claim to the toddy revenue of their villages.

READ—

Letter No. 4732—207, dated 31st January 1902, from the Excise Commissioner in Mysore, reporting *inter alia* the result of an enquiry held in regard to the claim for toddy revenue of the alienated village in the Molakalmuru Taluk, together with the records of the case.

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No. 15240-42—Ex. 334, DATED BANGALORE, 14TH MARCH 1902.

ORDER THEREON.—As a result of enquiry held into the claim to toddy revenue of the Chikkerahalli village in the Molakalmuru Taluk, the Deputy Commissioner, Chitaldrug District, finds that the village is not entitled to Excise revenue from toddy and the Excise Commissioner agrees with the Deputy Commissioner. Government concur with them in holding that the inamdar has not substantiated his claim to any of the items of toddy revenue. The claim is accordingly disallowed. This decision will be communicated to the inamdar.

H. V. NANJUNDAYYA,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Excise Commissioner in Mysore, with records.
The Comptroller to the Government of Mysore.
The Deputy Commissioner, Chitaldrug District.

Exd—J.T.E.

1901-1902

# GOVERNMENT OF MYSORE

## EXCISE

## PROCEEDINGS

*Dated 14th March 1902*

No. 5240-42
Ex. 334

Disallowing the claim of the Inamdar of Chikkerahalli village of the Molakalmuru Taluk in the Chitaldrug District, to the toddy revenue of the village.

SBP—12-4-02—200

SR. 9/01

SC: 6

Read again:—

Government Order
no. 2074-83-R.F. 166-92
dated 2nd August 1901
issuing instructions
regarding the investigation
of Inamdars claim to toddy
revenue of their villages.

Read:—

Letter no. 4732/207 dated
31st January 1902 from
the Excise Commr. in Mysore,
reporting inter alia the
result of an enquiry held
in regard to the claim for
toddy revenue of the alienated
village of Sappankere in
the Chitaldroog District
together with the record
connected with the case.

Order

Order thereon:—

No 1529-4 dy 14/3/02
4332

As a result of enquiry held into the claim to toddy revenue of the Sappankere village in the Chitaldroog district, the Deputy Commr, Chitaldroog Distt, finds that the village is not entitled to Excise Revenue from toddy and the Excise Commr agrees with the Deputy Commr. Government concur with them in holding that the Inamdar has not substantiated his claim to any of the items of toddy Revenue. The claim is accordingly disallowed. The decision will be communicated to the Inamdar.

Dy Secy to Govt Madras

11/3/02

for Secretary

11/3/02
To 3 dffs
The Excise Commr with records.
" Comptroller, M.S.
Dy Commr, Chitaldroog Distt.

1901-1902

# GOVERNMENT OF MYSORE

## EXCISE

## PROCEEDINGS

*Dated 14th March 1902*

No. 15219-21
Ex. 332

Disallowing the claim of the Inamdar of Sajjankere village of the Chitaldrug Taluk in the Chitaldrug District, to the toddy revenue of the village.

SBP—15-4-02—200

*Proceedings of the Government of Mysore, Excise, dated 14th March 1902.*

READ AGAIN—

Government Proceedings No. 2074-83—R. F. 166-92, dated 2nd August 1901, issuing instructions regarding the investigation of Inamdars' claim to the toddy revenue of their villages.

READ—

Letter No. 4732—207, dated 31st January 1902, from the Excise Commissioner in Mysore, reporting *inter alia* the result of an enquiry held in regard to the claim for toddy revenue of the alienated village of Sajjankere in the Chitaldrug District, together with the records connected with the case.

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No. 15219-21—Ex. 332, DATED BANGALORE, 14TH MARCH 1902.

ORDER THEREON.—As a result of enquiry held into the claim to toddy revenue of the Sajjankere village in the Chitaldrug District, the Deputy Commissioner, Chitaldrug District, finds that the village is not entitled to Excise Revenue from toddy and the Excise Commissioner agrees with the Deputy Commissioner. Government concur with them in holding that the Inamdar has not substantiated his claim to any of the items of toddy revenue. The claim is accordingly disallowed. This decision will be communicated to the Inamdar.

H. V. NANJUNDAYYA,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Excise Commissioner in Mysore, with records.
The Comptroller to the Government of Mysore.
The Deputy Commissioner, Chitaldrug District.

Exd.—C.V.

To (24)

The Supdt.
Govt Press

SR 9/01

SL 7

Dalies 8th April 1902.
No 419
Ex.

No. 15219-21 / Ex 332
No. 15240-42 / Ex 334
No. 15234-6 / Ex 331
No. 15237-9 / Ex 333.
} of 14th March 1902

In forwarding herewith copies of Proceedings noted in the margin, I am directed to request that they may be caused to be printed and the usual number of copies supplied to this Office.
~~The monthly proceedings for March 1902 and that for~~ If it is not too late, they may ~~years~~ also be printed in ~~copies of the proceedings may~~ Extracts in the Volume of ~~be furnished to this office.~~ Monthly Proceedings.

By order
7/4/02
for Secretary.

Ex 308

R 3625

R 12 1902

No 25

Rec'd 14/11/02

May this be transferred to Excise where the files are.

14/11/02

Transfer 14/11/02

Rec'd 8/11/02
11 Am (Registry Office)

Submitted 9/11/02 for information. There were 4 cases in this District & final orders issued regarding them.

8/11/02

Sd. to 2nd Cr.

May be recorded 11/11/02

Rec'd 11-11-02

Yes C 12/11/02

Send Mem. Excise

14/11/02

FROM
Narain Rao Esqr.
Deputy Commissioner
Chittaldrug

To
H. V. Nanjundiah Esqr. M.A. L.L.B.
Secretary to the Government of Mysore
General Revenue department

Dated 11-11-02
Despatched
Received
General No. 176
No.

Enclosure No. 4

Subject
Government Proceedings
No: 12601-610 dated 4th
(R.A. 166-92
March 1902, re the Settlement of Inamdars' claims to toddy revenue.

With reference to the above I have the honour to state that the Excise Commissioner has been already informed in this office docket No. 128 dated 17th January last that there are no such claims to be dealt with in this District.

For Deputy Commissioner
Chittaldrug

Read:- (26)

Letter no 1766 dy 11.3.02 from the Deputy Commissioner, Cuttack forwarding with reference to Conf. Pro. no 1460-66/R 166-92 dy 4/3/02 Head the Excise Commissioner has been informed that there are no more claims of the Inamdar of the Chitalsoog Dist to Toddy/Pachwai pendice pending for disposal there being reported upon as stated in K.G. Os noted in the margin

SR 9/01

SC 9

No 15240-42/4334 dy 14/3/02
15234-36/4331 dy Do
15237-39/4333 dy Do
15219-21/4332 dy Do

Gentlemen:-

No 450-52 Ex. 79/1901 dy 28/4/02.

Recorded

22/4/02

Forwarded

To Mercantile Comm

Yrs Dy Comm Chitalsoog

Ex. 154

22/12/02

1902 R 22222

GEN. NO. DEC. 10 1903 INDIA OFFICE

From The Hon'ble Mr. Narain Rao Esq.
Deputy Commissioner
To Chitaldrug.
H. V. Nanjundiah Esq.
Dy. A. Gr. L.
Secretary to the Government
Dated 6-12-02 of Mysore
Despatched 9-12-02 General & Revenue
Received 10 December 1902. Depts.
General No. 89
No.
Enclosure No. 4

Government Proceedings

Ex. 154

Transferred to the Excise Br. where the papers are pending

16/12

Transferred Excise Br

16/12/02

20/12/02

Received 20/12/02

Govt Proc: Ex. 15234-6 dated 14-3-02
Ex: 331

do Ex. 15219-21 do
Ex: 332

do Ex: 15237-9 do
Ex: 333

do Ex: 15240-42 do
Ex: 334

8 10

Ex 7 9

File

27/12/02

Government Proceedings
Ex: 255-63
R.F. 166-92 dated 3-12-02

In reply, solicits reference to this office docket Ex: 176 dated 11-3-1902 and states that the claims of all Inamdars to be dy revenue in this district, have been finally settled as per Government Proceedings noted in the margin.

Narain Rao

Deputy Commissioner
Chitaldrug.

Ex